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The purpose of the project was to construct a model to conduct true cost analysis for services at Wilford Hall Medical Center. Various accounting methodologies were evaluated to determine the best method based on performance and available data. A generic model for evaluating the true cost of providing a service was created using activity based costing techniques. The model was then used to calculate the cost of providing primary dental services at the Kelly Dental Clinic, one of the four dental clinics at Wilford Hall. The total cost of providing primary dental care services at the Kelly Clinic for FY 2003 was $2,255,374.23, or $105.71 per Dental Weighted Value (DWV).

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Cost Analysis of Dental Services at Wilford Hall Medical Center

A Graduate Management Project Submitted for

The Degree of Master in Health Administration

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Disclaimer

The conclusions presented in this manuscript are the opinion of the researcher and do not reflect the judgments of the Army, Air Force, or the Department of Defense. Additionally, this study is exempt from Army Institutional Review Board requirements as per AR 40-38, Appendix B, paragraph B-3, Educational Methods (Appendix H). Further, subsequent publication of the findings of this research or its likeness beyond fulfillment of degree requirements will necessitate prior approval of the Air Force Senior MSC Council and appropriate Service public affairs offices.

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Abstract

The purpose of the project was to construct a model to conduct true cost analysis for services at Wilford Hall Medical Center. Various accounting methodologies were evaluated to determine the best method based on performance and available data. A generic model for evaluating the true cost of providing a service was created using activity based costing techniques. The model was then used to calculate the cost of providing primary dental services at the Kelly Dental Clinic, one of the four dental clinics at Wilford Hall. The total cost of providing primary dental care services at the Kelly Clinic for FY 2003 was $2,255,374.23, or $105.71 per Dental Weighted Value (DWV).

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Dental Services Cost Analysis at Wilford Hall Medical Center

Introduction

There is a defined need to provide dental services to the beneficiary population of Wilford Hall Medical Center. Furthermore, there is a requirement to supply trained dentists to the Air Force. The provision of services and training is the dual mission of the dental services at Wilford Hall. However, the true cost of providing these services is not currently known.

The importance of understanding the sources and magnitude of costs is straightforward- when the need arrives to justify expenditures or to determine cost efficiency, an understanding of the true cost is required. Furthermore, as the military moves towards regional health services under the newer generation of TRICARE contracts, consolidating cost efficient services will become increasingly important. Additionally, the decisions as to which services are offered "in house" with limited resources and which will be contracted out will similarly be increasing in importance.

However, calculating the true cost of services is not straightforward. Within the military's Medical Expense and Performance Reporting System (MEPRS), there are a number of programmatic assumptions that do not serve a true cost analysis. While MEPRS is adept at comparing one service to another within the military, it does not represent the true cost of providing that service (Goodman 1999). Therefore, to determine the true cost of a service, a more academic cost-accounting methodology must be employed. Additionally, the MEPRS overhead costs are aggregated at a high level, and are not distributed down to the service level. As an example, the aggregate pharmacy costs are distributed to one consolidated MEPRS account which may contain many service elements.

Furthermore, if a model were developed that could easily accomplish a true cost analysis at the service level it would have greater applicability outside of dental services. In theory, such

a model could be used to analyze the true cost of providing any service, not just dental services. The benefit of such a tool in a cost constrained competitive environment cannot be overstated. However, the model must be validated using real information. It is the goal of this project to develop a general cost analysis model using sound accounting techniques, and apply that model to dental services at Wilford Hall for validation.

Conditions Which Prompted the Study

The cost analysis of dental services at Wilford Hall Medical Center was last accomplished in fiscal year 2001. Recently, budgets to support the provision of medical care within the Air Force Medical Services have tightened. Furthermore, new managed care models have been employed for the Armed Services. Of particular importance is the introduction of the TRICARE multi-market management initiative. While this new initiative does not have any direct impact on dental services, it is a large force on the horizon affecting how the military medical service will do business in the future. Although the application of the model will not have to deal with these factors initially, it is prudent to keep new initiatives in mind when creating the model to ensure the widest applicability possible.

In this initiative, services and funds for the greater San Antonio region will be centrally managed, and baseline funding will be dependent upon enrollment. If a beneficiary seeks care at facility where they are not enrolled, then payment will flow from the facility where they are enrolled to the facility where care was rendered. The implication of this policy is the following: military members enrolled to TRICARE but seen at Wilford Hall will drive a payment from TRICARE to Wilford Hall. Similarly, a patient enrolled to Wilford Hall who receives care from the TRICARE network will drive a transfer of funds from Wilford Hall to the TRICARE contractor. This situation also holds for between-service care. The dollars at risk are unknown at this time. The exact implementation and final methods for determining workload at the

various locations are not yet known. The multi-market analysis for San Antonio is not yet complete. However, there are steps that facilities can take in the interim to reduce the impact of this new policy.

Under this new operational paradigm, cost control, and identification of product lines that are cost drivers is key to programmatic success for Medical Treatment Facilities (MTFs). Understanding the true costs associated with operation of each treatment product line is critical to success. One product line requiring analysis is dental services.

To complete this analysis, cost data will be gathered using MEPRS or through other military data systems such as the Defense Medical Logistics Support System (DMLSS). If data is unavailable from these systems a random sample methodology will be employed to determine costs. The Dental Data System (DDS) will be used to calculate workload/output. The data will be collected and categorized based on the service provided. The focus of the project will be on the Kelly Dental Clinic (one of the four separate dental clinics at Wilford Hall). The reason behind this focus is that only one service is offered at the Kelly Dental Clinic: primary dental treatment. The other dental clinics have a multitude of services making cost differentiation difficult. A corresponding benefit analysis will not be conducted as it lies beyond the scope of this project.

Problem Statement

Determine the costs of dental services at Wilford Hall Medical Center, specifically, the cost of providing primary dental care at the Kelly Dental Clinic. Ideally, the model developed to complete this analysis will have broader application to other services and product lines. In other words, a general model will be developed and the validation of the model will be accomplished using dental services at the Kelly Dental Clinic at Wilford Hall.

Literature Review

General

There are numerous methodologies for cost accounting. There are two broad categories of accounting- financial accounting and managerial accounting. Financial accounting primarily deals with overall firm performance and statutory reporting requirements. Managerial accounting is more focused on decision support. The four primary methodologies within managerial accounting are traditional costing methodologies (TCM), activity based costing (ABC), direct costing (DC), and theory of constraints (TOC) (Boyd and Cox, 2002). TCM divide costs into direct material, direct labor, and overhead costs; overhead is then distributed to products based on a proportion of labor hours used to make the product. ABC systems are similar to TCM methods, but costs are aggregated differently and overhead is applied differently. In an ABC system, costs are aggregated into cost pools then allocated based on usage factors for each pool based on how they are utilized in activities (Ingram, 2003). Overhead is collected and distributed using a similar pooling process. This is roughly the methodology employed by the MEPRS and Expense Accounting System version four (EAS IV). Direct costing excludes fixed costs and overhead, instead focusing on the variable costs associated with producing the product. TOC methodologies are not true accounting methodologies because they do not use the double entry accounting standard, instead using throughput (selling price- material cost), inventory, and operating expense (Boyd and Cox, 2002).

The foundations for these models, with the exception of the TOC model, are detailed in the vast majority of managerial accounting texts. The basics for a solid cost accounting system are laid out in Managerial Accounting (Ingram, 2003). The specific model created must be an amalgam of these accepted principles and the information from the available systems the military uses to track expenditures, manpower, and other relevant costs. However, before settling on cost accounting as the method of choice, it is important to study alternate methods.

MEPRS

In the study of the problem, it is important to understand the current cost accounting methodology employed by the military to calculate an approximate true cost (Department of Defense, 2000). The MEPRS system was developed to track expenses in a manner reflective of ABC methodologies. Each work center is defined as a cost center. Any expense generated by the cost center is pooled. The nature of these expenses is usually manpower, supplies, and equipment. As an example, the housekeeping cost pool consists of personnel costs related to contracted personnel, the cost of supplies, and equipment required for performing the housekeeping function. These costs pools are then allocated to the various sections that use housekeeping services (the vast majority of functions within a facility) based on some sort of workload or usage factor (square footage in the case of housekeeping services). This process is called "purification" and is accomplished using the EAS IV system (department of Defense, 2000). The rules for purification are set by the Department of Defense to maintain a standard methodology for the services.

Through cost pool purification the costs of the ancillary support and overhead functions are "stepped down" to the other cost centers (Department of Defense, 2000). As an example, housekeeping costs are stepped down to all dental and medical services, radiology, pharmacy, lab, etc. Then the lab, pharmacy, and radiology costs are stepped down to the final receiving cost center, where actual patient service was rendered (Department of Defense, 2000). Therefore, the MEPRS true cost includes the direct personnel, equipment, and supply expense for the cost center as well as allocated costs from other cost centers whose services were used. In this manner all costs generated within the facility are allocated to using services (Department of Defense, 2000). The implication is that services receive a portion of many other cost centers that are out of its control; the facilities cost that are allocated to pharmacy are at least partially

purified down to other services since pharmacy is not involved with direct patient care. The exact effect of these inaccuracies cannot be traced or calculated without completely rebuilding the cost accounting system and its methodologies (M. Modzelesky, personal communication, 12 Feb 2004). Furthermore, such a change would require that all the services approve of the methodology and then a contractor must incorporate a software change at a significant cost to the government.

Additionally, the MEPRS data is captured at various levels of detail. In some cases cost centers may be set up along service lines, such as individual clinics (M. Modzelesky, personal communication, 12 Feb 2004). In other cases, the cost centers may incorporate entire squadrons, with many clinics and functions captured by the cost pool. Since the data may be collected at the cost pool level, there is no way to trace the origin of the cost through the system (M. Modzelesky, personal communication, 12 Feb 2004). This problem is the main factor in inaccuracies regarding calculation of service level costs. It is possible to set the cost center codes within MEPRS to fall along service level lines, but the manpower, time, and effort required for a facility the size of Wilford Hall would be enormous.

Economic Efficiency Factor

The method of developing an Economic Efficiency Factor (EEF) to compare dental facilities within the Army was employed in 1999 (Goodman, 1999). The premise of this method was to develop a way to compare dental services at facilities within the Army to determine business process efficiency, and to validate staffing ratio models (Goodman, 1999). The calculation of the EEF was completed by measuring costs avoided by total cost of service (Goodman, 1999). This calculation depended on two key drivers- the civilian equivalent cost of care provided by Army dentists and the total MEPRS cost of providing that service.

It should be noted that this methodology works well for comparing military facility to

military facility at the aggregate service level, but would not work well for comparing military to civilian facility or even comparing service to service at a given facility due to the errors introduced during MEPRS cost allocation. Due to reliance on derived MEPRS costs, the EEF should not be used to conduct a true cost analysis. Furthermore, since no comparison to other services is being made in this study, the EEF does not provide any relevant use. However, in future studies, computing the EEF using the true cost as determined by the model developed in this study should allow efficiency comparisons to civilian services.

Return on Investment

Another method developed to analyze cost data is the Return on Investment (ROI) model. This methodology is used to determine the approximate relationship between costs and outcomes (Blake, 2000). This methodology has a high history of application in the education services where output cannot be directly measured in terms of dollars. In the military, it is similarly difficult to determine the true value of production, as it usually takes the form of cost avoided. Therefore, the immediate market often determines the relative value of services because the cost avoided is dependent on the cost of locally available services. Furthermore, services can have different values based on regional price differences. This regional difference will be critical in making sound decisions based on local markets as dictated by the new TRICARE contracts. However, few government studies incorporate regional differences, as they seek to measure against a standard cost. A true cost analysis should be able to factor in these regional differences. It should be noted that dental services do, in fact, have relatively standardized costs because of a standardized insurance payment model. This insurance model, coupled to the American Dental Association (ADA) standardized coding procedures has led to a relatively standardized price for services.

However, this standard price for services remains only half of the question as the cost of

providing the service must be calculated. Therefore, ROI as a methodology for completing the analysis is not sufficient. ROI is one of the most useful of the cost-benefit methodologies, but this will not be a cost-benefit type of model. Cost-benefit analysis will be aided by the development of a true cost model. Therefore, ROI should be considered in the model development to ensure that any model developed can be used to complete a future cost-benefit analysis.

Cost Accounting Method

The remaining option is to return to the very basics of cost accounting to construct a cost accounting model. However, returning to basics leaves some considerations to be addressed. First, the exact methodology for the cost accounting should be determined; either a financial accounting method, or a managerial method such as the traditional costing method, activity based accounting, or theory of constraints method can be used. In order to understand the importance of the accounting methodology employed, a brief review of accounting practices should be completed.

The purpose of accounting is two-fold. First, the accounting information should be used to support business decisions (Allen, 1997). Secondly, the accounting information should inform stakeholders and individuals external to the firm of the health of the firm (Allen 1997). Over time, these two purposes caused the development of two different forms of accounting: managerial accounting for decision-making, and financial accounting for reporting purposes (Allen, 1997).

As Miller notes, the Financial Accounting Standards Board (FASB) was established in 1973 as an independent, private-sector organization to develop accounting standards and is the agency responsible for financial accounting standards in the United States (1991). It is important to note that MEPRS was developed to meet at least some of the requirements outlined by the

FASB (Department of Defense, 2000). Historically, the gap between financial and managerial accounting methods has grown. The development of agencies like FASB and its predecessors spring from the great depression (Miller, 1991) and corporate frauds such as those practiced by Enron, WorldCom, and others (Longnecker, 2004). The Sarbanes-Oxley Act is widening the current division between financial and managerial accounting (Longneker, 2004). The consequence of the widening the gap between financial and managerial accounting is that financial accounting data is increasingly confusing for non-professionals, and does not seem to produce monitoring information which can play a really valuable role in corporate management (Allen, 1997).

In reviewing the effectiveness of FASB rules, some trends are revealed. First, the FASB rules have grown more technically complex over time (Derieux, 2000). As the rules become more technically complex, there is a loss of comparability among like firms and a decrease in consistency in reporting (Derieux, 2000). Furthermore, with increasing complexity comes a greater opportunity for manipulation (2000). Second, the effects of globalization are forcing a reassessment of the FASB rules (2000). Because the FASB rules have morphed over time, the end effect is that they have been driven to protect only the present shareholders (Allen, 1997). With many multi-national conglomerates, the wide variety of accounting rules leads to confusion and inaccuracy. Although the technical requirement for financial accounting determined by the FASB remains for Federal Agencies due to Congressional Law and Office of Management and Budget guidance, it is increasingly clear that such a method does not support business decision-making.

Similar to the evolution of financial accounting, managerial accounting has likewise seen development over time. However, the impetus for the changes in managerial accounting is very different. The need for managerial accounting is outlined in Kaplan and Johnson's book,

Relevance Lost, as they demonstrate how the emphasis on statutory financial reporting requirements like the FASB rules has created a system that is both undeniable and unstoppable with no equivalent requirement to provide managers with proper information to operate the business (1986). This observation is confirmed by surveys of chief financial officers: 98% reported cost information is distorted (due to a large degree of emphasis on overhead allocation) and only 23% of respondents were satisfied with decision support information (Sharman, 2003).

With such a low degree of satisfaction with the financial accounting methods, new managerial methods have been developed. The issue for firms is one of survival: making better decisions faster is the norm in global competition. Traditional accounting methods were successful because manufacturing processes in the past were relatively simple, and firms had a relatively homogeneous product mix (Ingram, 2003). However, as businesses evolved over time, and financial accounting diverged from managerial accounting, new methods had to be developed (Sharman, 2003).

Traditional Costing Methods (TCM)

TCM methods were developed to track the cost of manufactured items through production in order to effectively determine two criteria: pricing and product mix (Boyd and Cox, 2002). As Ingram details, the development of systems to track and record such costs have been in existence since the industrial age (2003). Traditional costing methods are labeled as such due to their prevalence in business school curriculum and widespread adoption throughout the business world (Sharman, 2003). The main features of traditional costing measures include division of costs into three categories: direct labor, direct material, and overhead (Ingram, 2003). The overhead is applied to each product produced by some standard production factor such as labor hours (2003). This product cost is then used to determine pricing and other managerial decisions (2003).

This method works well as long as direct labor and direct material dominate the sources of costs. However, as the number and type of products produced increases, technological improvements are made, and the prices of labor and material fall, TCM increasingly fails to provide valuable information. The reason for this is that overhead becomes a greater proportion of the cost of an item (Ingram, 2003). The misapplication of overhead will lead to some products being under priced while others are over priced (Ingram, 2003).

The benefit of the traditional accounting approach is that each section can maintain a balance sheet report, and these reports can be incorporated into the overall balance sheet for the firm, speeding the reporting requirements (Allen, 1997). However, this benefit has waned since changes in financial accounting have further complicated the information by changing the way certain liabilities are assessed, such that organization level costs (such as interest on debt) cannot be equitably allocated to each section of the firm (1997). The end result is that section managers have no good financial information to perform work scheduling, process ordering, and material management (Cokins, 1997). With traditional cost systems, managers are denied visibility of the costs along the business process, especially stocking, distribution, and selling costs (1997). It was in an effort to avoid these pitfalls that Direct Costing was developed.

Direct Costing (DC)

Direct costing was developed using the same cost information as TCM, but only used selective information. As Ingram notes, DC methods ignore fixed and overhead, instead focusing on direct variable costs attributable to the item being produced (2003). Direct costing is not used often, and there is a dearth of literature on the subject. At best, it is an alternative to financial and TCM methods for making pricing decisions (Boyd and Cox, 2002). However, it provides negligible ability to predict profitability (2002). This shortfall led to the development of another method of accounting: activity based costing.

Activity Based Costing (ABC)

Robert Kaplan and Thomas Johnson developed ABC in the 1980s when they realized that management accounting had failed to meet organization requirements (Sharman, 2003). ABC was quickly hailed as the new solution to managerial accounting woes. Despite poor adoption success rates many research articles were published on the power and promise of ABC methods (2003). Perhaps Cokins said it best, "ABC is not a replacement…it is a translator between the cost account accumulators… and the end users, who apply cost data in decision making" (p. 39, 2003).

As ABC methods gain prominence in business school texts, it is expected that they will enjoy a more widespread implementation. However, there are many barriers to implementation. First and foremost, ABC requires a restructuring of accounting systems away from the old financial accounting-based methods (Sharman, 2003). Secondly, there is a new terminology to learn (2003). Finally, ABC implementation is difficult to sustain. In a recent survey, it was found that as many as 60% of the organizations in the United States have attempted to implement ABC, but only 20% have sustained it (2003). Furthermore, 80% of organizations still use traditional accounting methods (2003). Sharman assumes that since 60% have tried it, but most have not replaced their old system, there were insufficient reasons to make the change (2003). This assumption is verified by Boyd & Cox when each of the accounting methodologies is analyzed compared with perfect information (2002).

However, it was also shown that ABC methods are superior to DC methods, and as good as a TCM approach (Boyd and Cox, 2002). Additionally, ABC provides better managerial decision information support by showing the relationship among resources, activities, and cost objects while alleviating some of the overhead allocation problems (Yennie, 1999). By focusing on business processes rather than costs, ABC averts the fundamental shortcomings of TCM

(1999). Specifically, ABC: avoids arbitrary allocations, fosters understanding by operational management, focuses on why costs occur, and provides timely and flexible information (1999). Although Yennie and others claim that ABC displays the root causes of cost, and gives more accurate and reliable cost information, these claims were ultimately proven unsubstantiated for decision making by Boyd and Cox in 2002. However, it should be noted that the cost information provided by an ABC system is more usable than that provided by TCM, so for situations where conversion to a TOC method is impossible, ABC may be the best alternative.

According to Yennie, there are six steps in the modern application of ABC: identify activities, determine how the resources are related to activities, calculate activity costs, identify cost objects, determine how activities are related to cost objects, and calculate cost object costs (1999). The main purpose of this process is to allocate costs to the events and activities that actually caused the costs to be incurred (Ingram, 2003). ABC identifies the work activities that are responsible for costs (Cokins, 1997). As firms adopt ABC methods, there is a behavioral shift that must take place. These behavioral shifts have given rise to the term activity based management (ABM) and are in place at firms like Coca Cola Co. and Allied Signal Corp. (1997). It is important to note that ABC is merely the input to the ABM philosophy, and often organizational restructuring occurs when such a development takes place (Ingram, 2003).

Fundamentally, the methodology to derive the model consists of computing the direct material, direct labor, and allocated overhead costs (Ingram, 2003). The relevant costs must be selected from each of these measures. The costs must then be allocated to each service in a way that accurately accounts for the costs generated by each service. Generally, the method for allocating costs is to select an appropriate cost basis, and allocate based upon the value of that basis. Lastly, these services should be used to determine the cost for each of the clinics.

Current research indicates that management accounting systems fall within complex and

dynamic organizational settings and aid managerial decisions relating to performance evaluation and control (Sharma and Ratnatunga, 1997). Much research has been done of late regarding the benefits of ABC methods. Compton found that many organizations have found performance can best be achieved by implementing ABC systems (1996). Notwithstanding the long term performance benefits of ABC, there are monitoring benefits as well. However, Boyd and Cox warned that there is a danger of managers using ABC information to make management decisions for which ABC information is not relevant (2002).

The developers of the MEPRS and EAS IV systems have followed the tenets of ABC methods very well. In the DoD instruction covering MEPRS, it states that the purpose of MEPRS is to utilize a standardized method and practice to compute and report an approximate full cost for every fixed Military Treatment Facility (MTF), both medical and dental, in accordance with Federal Financial Standards Number 4 (2000). However, when discussing the ability to calculate service-level costs, the MEPRS manager for Wilford Hall, Ms. Modzelesky, noted that MEPRS was not designed to perform such calculations, and cost pools were aggregated such that it may not be possible to trace the actual cost drivers for allocated overhead costs (personal communication, 12 Feb 2004). The purpose of MEPRS is to calculate organizational level costs, not necessarily service-specific costs. However, there may be an instance where MEPRS gives a service level cost by default, such as when only one service is operating in one functional account code. An example of this situation is when there is only one outpatient surgery clinic in the entire MTF. At Wilford Hall, there are over 10 distinct dental services over four separate clinics that are captured under one dental functional account code (dental laboratory is its own functional account code).

Theory of Constraints (TOC)

TOC was developed by Dr. Eliyahu M. Goldratt, and has been gaining support in the

healthcare community (Bree, Burton-Houle, Aron, 2002). Originally developed for manufacturing processes, TOC was first implemented as a problem solving methodology for production possibilities and popularized in the novel The Goal (2002). The Institute for Management Accountants then evaluated accounting methodologies to implement under such a theory of management (Cheney, 1995). At the heart of TOC is the assertion that constraints determine the performance of a system and that any system only contains a few constraints (Gardiner, Blackstone, and Gardiner, 1994). Logically finding and strengthening the constraint would lead to overall system production increases.

During the development and early adoption of TOC in scheduling activities it was discovered that the local cost performance measures used were faulty in actually measuring the performance of the system (Gardiner, et al., 1994). The production scheduling system that TOC makes clear highlights W. E. Deming's system's approach to manufacturing (1994). The production scheduling technique developed by Goldratt using TOC has come to be known as drum-buffer-rope (DBR) (1994). In many articles DBR has proven to be superior to other scheduling systems in terms of efficiency, cost effectiveness, productivity, and many other measures (Lambrecht and Segaert, 1990; Gardiner, 1994; Boyd and Cox, 2002). Due to the shift in focus from local measures to global measures caused by TOC, new performance measures and accounting measures were developed.

At the heart of the issue is that under ABC, DC, and TCM there is an assumption that if each resource's local efficiency is maximized, then the total system will be maximized (Gardiner, et al., 1994). However, this often creates unusable inventory, slowdowns, and lost time that detract from organizational performance. In the healthcare arena, TOC operational performance measurements are throughput (sales minus total variable costs), inventory (all the money invested in things intended to be sold), and operating expense (all the money the system

spends turning inventory into throughput, i.e. wages, utilities, interest payments, etc.) (Breen, et al., 2002). The situation for non-profit organization changes somewhat, but fundamentally the issue at hand remains the same. Basically, the TOC identifies a goal- throughput, and seeks to optimally supply resources to a process that maximizes that goal.

In their work, Boyd and Cox found TOC methods to provide superior cost information for decision making compared to the other cost methodologies over a wide range of cases (2002). However, their conclusions were based on the assumptions of linear production relationships. Medical and dental services rarely exhibit such relationships. Another barrier to using the theory of constraints methodology for this study is the inability to frame current data into the form required by the method. All current data available is in the direct cost (actual cash value) or in the form of a cost pool (MEPRS). Despite the superiority of TOC methods, they are not feasible to apply at the current time. Due to the superiority of ABC methods over direct costs and traditional costing methods, and the availability of cost pool data from MEPRS, the ABC method will be employed (Boyd and Cox, 2002).

Purpose

The central objective of this study is to provide a detailed real cost model of providing a medical service. Furthermore, the model created will be used to calculate the real cost of providing dental services at Wilford Hall. The model will follow proven cost accounting methodology to the maximum extent possible. As such, the study is an analytic evaluation with no hypothesis tested. The variables present represent costs associated with providing services. Generally speaking, these costs are divided into direct material, direct labor, and allocated overhead costs. Within these cost groups, only the relevant costs must be considered. The relevant costs must then be allocated to the applicable dental services at Wilford Hall using an allocation basis. This basis may take the form of an equation (to describe personnel time shared

across multiple services), or be directly attributable (supplies consumed by a service). To accomplish this, existing unallocated MEPRS and Medical Logistics data will be reviewed, and current allocation procedures scrutinized. Following this process, accepted cost accounting procedures will be used to develop the model. Once the model is developed, it will be used to determine the cost of dental services.

Methodology

The methodology employed to develop the model was that of the ABC method outlined earlier. The MEPRS cost report for CAAA (MEPRS code for dental services) was obtained for FY 2003. The actual direct labor was calculated using the DoD standard salary table and the personnel assigned to the Kelly Dental Clinic as listed on the unit manning document for FY 2003. Direct material costs were calculated by obtaining a summary report of all items purchased and delivered to the Kelly Dental Clinic from DMLSS. Additional investment equipment costs were also gathered from the DMLSS system.

The validity of the model is based on the generally accepted accounting methods and the nature of cost accounting. The very purpose of this project is to increase the validity of real cost information for the services provided by the military. By using a more accurate academic approach, it is expected that the resulting cost analysis will be more valid than the current derived MEPRS cost. There are some threats to internal validity if the sampling technique is used, as sampling introduces error. However, this threat is mitigated by the fact that any sampling of true cost data will incorporate a single best estimate of the true cost. Additionally, sampling will be avoided to the maximum extent possible.

The reliability of this study is expected to be high due to the nature of the cost information gathered. In the case of manpower and direct supplies, the actual cost or defined salary cost will be used. In the case of supplies, these amounts are recorded as actual dollar

expenditures, and personnel cost tables are accepted across the DoD as standard. One of the prompts for this study is the lack of reliability in cost measures within the military medical service. The purpose for creating a generic model and validating it using real cost information is to increase the reliability of the derived information. By using a generic model, the ability to apply the model to areas outside of the dental services should be increased, thus increasing the ability to test the model.

The following is an outline of the procedures required to create the model:

1. Determine which costs need to be included in the model as relevant costs.
2. Break costs into direct material, direct labor, and allocated overhead.
3. Determine availability of real cost data (determine when MEPRS costs can be used and when actual or sampled costs will be used instead)
4. Determine allocation basis for costs.
5. Allocate and summarize the costs.

Application and testing of the model will occur as follows:

1. Collect cost data.
2. Divide these costs into direct material, direct labor, and overhead costs
3. Allocate the costs to specific services using the model created.
4. Deriving the total cost of providing the service.

Expected Findings and Utility of Results

The expected findings of this project are limited to a detailed real cost analysis of providing dental services at Wilford Hall for FY 2003. The specific service to be examined will be primary dental services delivered at the Kelly Dental Clinic. This alone is a much needed review of the cost of dental services at Wilford Hall. However, the development of a model to derive these costs should have much wider applicability. By generalizing sound accounting

techniques and applying them to the specific case of a military medical service, this study should increase the ability to compare military services to mixed contract or civilian services. Furthermore, it will enable more accurate cost efficiency comparisons, return on investment and other cost-benefit analyses, as well as aid other future cost-driven analyses. These results should aid all levels of the healthcare management spectrum from clinic commander to Air Staff. Specifically, commanders and resource managers can determine which areas of the facility are cost drivers, and what are the key budget factors. Market managers can determine which services should be increased, consolidated, or eliminated. Regional commanders will be better prepared to negotiate contracts with providers. Air Staff will have a standardized procedure for cost comparison and a justification for budgetary allocations.

The study will not include any direct cost controlling recommendations, as the issue remains outside the scope of this project. Furthermore, the study will neither contain a cost-benefit analysis, return on investment, nor any other sort of cost-efficiency analysis. These issues are left for future study once the cost model has been validated and can be demonstrated to have broader applicability in these areas. However, to the maximum extent possible, the model will be constructed with these purposes in mind.

Results

Table 1
Salary Expense for Assiged Manning

AFSC	Rank/ Grade	Annual Cost
47G4A	COL	$ 162,496
47G3	CPT	$ 98,303
4Y072	MSG	$ 70,809
4Y071	TSG	$ 62,571
4Y051	SSG	$ 53,439
4Y051	SSG	$ 53,439
4Y051	SSG	$ 53,439
4Y051	SSG	$ 53,439
4Y051	SSG	$ 53,439
4Y051	SSG	$ 53,439
4Y051	SRA	$ 44,332
4Y031	SRA	$ 44,332
4Y031	A1C	$ 37,741
4Y031	A1C	$ 37,741
4Y031	AMN	$ 36,478
4Y031	AMN	$ 36,478
	Total	$ 951,915

Table 2
Direct and Allocated Expenses for Dental Services (consolidated), FY 2003

Direct Expense	Stepdown Expense From D accounts	Stepdown Expense From E accounts	DoD SEEC	DoD SEEC Description
511,918.00	133,983.58	544,492.56	11.10	CIVILIAN PERSONNEL COMP
98,676.00	9,896.11	2,892.79	11.71	RESERVES PERSONNEL COMPENSATION
13,468,225.00	807,594.42	3,165,766.11	11.72	MILITARY PERSONNEL COMPENSATION
138,602.00	27,941.67	156.89	11.74	BORROWED MIL LABOR
0	0	0	12.10	CIVILIAN BENEFITS
0	0	0	13.00	FORMER PERSONNEL BENEFITS
23,473.00	3,494.92	29,095.61	21.00	TRAVEL & TRANSPORT OF PERSONS
0	304.19	984.95	22.00	TRANSPORTATION OF THINGS
0	2,174.89	12,706.63	23.05	RENTAL PAYMENTS
0	2,951.67	47,583.96	23.10	COMMUNICATION
0	37,204.11	326,651.65	23.15	PURCHASED UTILITIES
0	1,384.93	4,777.77	24.00	PRINTING & REPRODUCTION
0	3,053.53	29,893.20	25.15	PURCHASE MAINT EQUIPMENT
0	53,965.11	475,469.98	25.25	CUSTODIAL SERVICES
1,564.00	442.36	2,247.66	25.30	EDUCATION & TRAINING
0	77,156.93	655,319.58	25.40	RECURRING REAL PROPERTY MAINT
0	39,901.59	324,820.69	25.45	DESIGN ARCHTCTRL & ENG SER
0	271,623.78	659,246.12	25.50	CONTRACT HEALTH CARE
0	1.61	26.71	25.55	COOPERATIVE AND SUPPLEMENTAL CARE
4,000.00	56,359.38	483,500.50	25.65	OTHER MIS CONT
0	8,797.97	68,951.27	26.10	FUELS
1,303,459.00	716,051.62	170,048.20	26.15	MED/DENT SUPPLIES
0	20,167.23	244,493.63	26.20	OTHER SUPPLIES
0	2,408.92	38,554.81	31.10	INFO PROCESSING EQUIP
113,574.00	69,011.84	50,777.69	31.15	MED/DENT EQUIP
0	99,435.17	829,816.27	32.10	CONSTRUCTION/REPAIR PROJECTS
0	71,306.86	968,489.08	41.10	FREE RECEIPTS/UNFUNDED/NON REIMBURSABLE
0	8.35	141.18	43.00	INTEREST AND DIVIDENDS
15,663,491.00	2,516,622.74	9,136,905.49		

Table 3
Cost Analysis Summary

	Description	Cost	Source
1	New Equipment Costs	$ 8,768.78	DMLSS
2	FY 2003 Purchase Value of Equipment	$ 431,821.75	DMLSS
3	Total Dental Workload	226,242.94	DDS
4	Kelly Clinic Workload	21,334.62	DDS
5	Kelly Percentage of Total Workload	9.43%	Item 4 / Item 3
6	Total Dental Stepdown Costs	$ 11,653,528.23	EAS IV
7	Kelly Share	$ 1,098,923.12	Item 6 * Item 5
8	Depreciation Expense	$ 43,182.18	Computed
9	Supply Costs	$ 158,609.88	DMLSS
10	Personnel Costs	$ 951,915.00	Salary Table
11	Allocated Overhead and Indirect Costs	$ 1,098,923.12	Item 7
12	Pharmaceuticals	$ 2,744.06	Pharmacy Database
13	Total costs	$ 2,255,374.23	
	Cost/ DWV	$ 105.71	

Using the available data, a modified ABC method was employed to construct the true cost model. The ABC method was employed because TOC methods were not feasible given the system as is. While TOC would be the superior solution, to attempt an enterprise-wide transition is beyond the scope of this project. However, as a result of this project, the recommendation to pursue TOC methods is made. The MEPRS system and EAS IV combine to form the backbone of the ABC system. The cost center, CAAA is a MEPRS code that identifies a pool of all dental costs incurred and recorded. This pool could not be broken down into member clinics or services; therefore a service level approach was taken to develop the model.

The first step was in identifying a service (product line) to analyze. Dental primary care was selected for analysis because of recent dental care optimization (DCO) initiatives and the consolidation of Wilford Hall medical and dental services with those provided by the Kelly Clinics. This consolidation has the potential to lead to duplication of effort in the primary dental care area. Kelly Dental Clinic was selected because its dental primary care product line was

easily excluded from the dental lab services also provided there, and there were no other services to confound the results.

Next, relevant costs were determined. The three major areas for the costs were personnel, equipment, and overhead. As with most modern organizations, overhead dominated the cost structure of the Kelly Dental Clinic. To determine relevant costs, each of the items in column one of table 2 was evaluated to determine if their source originated in the Kelly Dental Clinic. If there was a positive value in this column, than a direct expense occurred somewhere in the various dental clinics and might be attributable to the Kelly Clinic. Each of the items listed in column one of table 2 was also evaluated to make sure the MEPRS system did not miss any costs incurred (perhaps personnel paid from outside the MTF budget). In this review no additional cost items were discovered.

Next, the relevant costs were grouped into cost pools. The DoD Standard Element of Expense Code (SEEC) listed in table 2 formed the framework for the cost pools. Each of these cost pools was evaluated for the Kelly Dental Clinic. To the maximum extent possible, the direct expense for an item in the pool was used. The reason for this is that the MEPRS direct expense represents the aggregate expense in that pool for all of Dental Services (10 services over 4 clinics). Because this data is collected at a level higher than the clinic, the costs cannot be traced back to the clinic that originated them. Therefore, the direct cost within the cost pools were calculated using information from DMLSS and other sources to capture the cost directly attributable to care at the Kelly Dental Clinic. Ultimately, the direct costs in the pool would be combined with allocated costs in the cost pools to compute the total cost in the pool. These cost pools would then ultimately be assigned to the Kelly Dental Clinic.

Direct labor was calculated using the Unit Manning Document and DoD FY 2003 Salary table (see table 1). Direct material costs were calculated using the summary issue turn-in report

from DMLSS (see appendix B). The total fixed equipment cost was also received from DMLSS. This amount represents purchase cash value for equipment in the Kelly Dental Clinic. For the purpose of analysis, a 10-year straight-line depreciation method was used to calculate the approximate value of equipment used in services over the year. The value of prescriptions written over the year was found using a query of a pharmacy database based on providers from the Kelly Dental Clinic. The sum of these four values represents the total direct costs of primary dental services at Kelly Dental Clinic. There were no additional relevant direct costs (such as training costs) applied to the dental services due to absence of such costs in a review of the records.

Once these direct elements of the cost pools were determined, the allocated or distributed portion would need to be calculated. There is no way to calculate a true overhead rate without utilizing the MEPRS information. The reason for this lies in the complexity of the MEPRS system and interdependency of services at Wilford Hall. However, excluding the overhead from the analysis was not in line with ABC methods. Therefore, a compromise was made. To calculate the applied overhead for Kelley Dental Clinic, the total overhead applied to all dental services from the EAS IV system was used (sum of columns two and three in Table 2). The comparative workload (captured in dental weighted values) of Kelley Dental Clinic to total dental clinic workload was calculated (see appendix C). This relationship became the allocation basis for total dental (MEPRS functional account code CAAA) overhead costs to be applied to Kelly Dental Clinic. The summary of these results can be found in Table 3.

Discussion

General

There is a fundamental advantage to having more accurate cost information. However, there is a cost associated with gaining perfect information for decision-making. The issue at

hand is determining whether shortfalls in the current information are so severe as to warrant an enterprise-wide change in procedures that could cost billions of dollars to make. In the competitive world, such a change may be required for survival, as noted by Rick Honer, "if we hadn't switched over [to TOC] we probably wouldn't be here today" (Cheney, 1995). However, the world of federal healthcare may be drastically different. The cost of the federal healthcare accounting system is virtually unknowable (M. Modzelesky, personal communication, 12 Feb 2004). The benefit of making such a change and actually improving the competitiveness of the federal healthcare system is similarly unknowable. In light of this situation it is unlikely to expect the situation to change with regards to federal healthcare accounting systems in the near future. Therefore, it is increasingly important to understand the shortcomings of the systems so that managers can utilize the information they have in a more productive manner and to make the best decisions possible with imperfect information.

MEPRS utilizes a version of the ABC method in determining the cost of services. However, the cost basis employed in determining these costs is imperfect for true cost of a service because factors outside the service in question can influence the total cost allocated under each of these categories due to the way cost pooling is performed. As an example, if an identical service is compared between two MTFs of different age, there is the potential for a large difference in allocated repair costs, even if the service in question in each was in a clinic building that was new and not the source of repair costs. Likewise, many of the allocated costs assigned to a service are due to factors well outside the service. To realize the full magnitude of this situation, the MEPRS allocated costs to dental services represent 43% of the total cost for dental services. Stated otherwise, 43% of the cost of dental services is allocated from other areas. It should be noted that a vast majority of these costs are personnel costs related to administrative overhead.

Similarly, direct labor costs can appear skewed as well. The skew of labor is a result of the way the manpower costs are collected. MEPRS uses a standardized DoD salary table to determine personnel costs. However, these costs are collected at such a high level, that they are not useful in determining the actual direct labor cost for a service. Allocating the labor costs using a cost basis is not suitable, as the relative cost of individuals can greatly vary based on rank and service provided. However, the same salary table can be used in conjunction with the unit manning document to determine the actual cost of direct labor, and maintain DoD standards. The MEPRS monitor for Wilford Hall recalled a study of the validity of the DoD salary table and recalled it to be a good approximation for the total cost of personnel (M. Modzelesky, personal communication, 12 Feb 2004). Unfortunately, this study was not published, nor were there other records. Goodman reports that "over 83% of the cost of funding for direct dental care is for personnel" (p. 30, 1999). During this project, personnel costs accounted for 70% of the total cost of dental services. This percentage takes into account personnel that are allocated personnel costs which suffer the same problems as other allocated costs outlined earlier.

In order to construct the model, the traditional steps of developing an ABC model were followed. The steps included: determining the cost object or cost center (service that will have costs allocated to it), the activities (actions that generate costs), and indirect cost pools (collection of indirect costs to be allocated to cost centers). In the case of the Kelly Dental Clinic, the cost object is primary dental care; the activities are all those that are used in the provision of care (scheduling, preparation, delivery of care, etc.). These activities are captured in the CAAA cost center. However, also included in this cost center are all the costs associated with the other dental services at Wilford Hall. Therefore, direct costs were calculated individually, only considering relevant costs. The indirect cost pools are all the standard element of expense (SEEC) codes within the MEPRS system and range from communication support to

fuels and education and training (Table 2). Each of the cost pools is evaluated within MEPRS for relevance compared to the cost center. Each relevant SEEC cost is allocated to a cost center based on a workload factor established by the department of defense and listed in the MEPRS instruction (2000).

Ideally, the unallocated cost pool data would be available. However, the cost structure of Wilford Hall is so complex that the current systems could not extract the raw data from the EAS system, as the file size exceeded the capacity of commercially available software packages. Even if this data were available, the step down method of allocation MEPRS uses is too complex to work by other means. Furthermore, the time involved in determining new cost data or allocation basis would be prohibitive to conducting a timely analysis. Therefore, the inaccuracy of the overhead cost pool data is an unavoidable situation until a newer software tool is developed for the Department of Defense. It bears mention that the cost bases within MEPRS follow the guidelines outlined by the Federal Accounting Standards Advisory Board.

The allocation basis for overhead costs chosen was the Dental Weighted Value (DWV). The DWV is a standard system of coding dental cases and establishing payment schedules (DoD 2000). By calculating the true cost of primary care services for Kelly Dental Clinic using the model and determining a cost per DWV, a measure of efficiency and mechanism for comparison is easily established. However, as Boyd and Cox (2002) pointed out, this data may not be the best to determine make vs. buy decisions. In other words, caution should be taken in determining whether MEPRS or other ABC data should be used to determine the most cost effective strategy; whether to provide the service using military, contract, or partial services may be outside the realm of an ABC model such as that employed by MEPRS to determine.

However, there is a way to derive comparisons using other elements of the model. The direct labor and material costs can be used to make direct cost comparisons to other services.

Although these comparisons are similarly suspect in make vs. buy decisions, such comparisons are good for determining the relative cost efficiency of different aspects of a service. For example, the advantage of civilian vs. military vs. contract providers can be determined.

Model Specific

One of the crucial steps in developing the model was the determination of relevant costs (Caplan, 2003). The relevant direct cost drivers for all of dental services are shown in column 1 of table 2. Each of these cost elements was evaluated independently using actual budgetary allocations and interviews with clinic staff to determine if any services were used in the Kelly Dental Clinic. However, if a relevant direct cost was incurred, actual cost data from DMLSS or pharmacy databases were used instead of MEPRS direct cost. The reason for this is that the MEPRS direct costs include direct cost for other clinics and services as well as the Kelly Dental Clinic. By using the actual costs incurred, the allocation problems associated with allocating direct costs to services can be avoided. It was found that the only relevant direct costs were direct personnel, direct equipment, direct supplies, and pharmaceuticals. In other studies, training costs, borrowed labor, travel and transportation, and other direct costs may be included in the relevant cost for services.

After completing the analysis, there are a number of improvements that can be made in future studies. First and foremost, the model must be expanded to include multiple services under the same functional account code. This expansion is particularly difficult in co-located, resource sharing functions, such as a flexible ward, or flexible dental room where multiple providers use the room for varying services. Similar to the model constructed, DMLSS reports can be used to calculate the cost of supplies and equipment, and user surveys designed to determine an estimate of usage would dictate the percentage of supplies or equipment usage (depreciation) to allocate to each service. However, this sort of analysis is limited to a

retrospective review. A better way to approach the problem may be to reorganize the information within the various data systems like DMLSS and MEPRS along service lines. It should be noted that this approach might be overly time-consuming for large organizations such as Wilford Hall.

The second major improvement should come in calculating the economic costs of using supplies and equipment. The estimate for depreciation in the model was crude at best. The ten-year straight-line method was based on various conversations regarding the average time until replacement for dental equipment (hand pieces are considered supplies). There is currently no mechanism in any of the logistics systems to determine depreciation, let alone allocate it properly. Within MEPRS, the equipment in a section is not depreciated; it is allocated as an expense. Essentially, dental equipment is not depreciated because all the depreciation goes to the same cost center. However, equipment that is shared by multiple functional cost codes is depreciated, and each section gets a share based on reported workload (M. Modzelesky, personal communication, 12 Feb 2004).

From this research it was found that the MEPRS and DMLSS systems are surprisingly robust. However, implementing a truly accurate cost accounting system with the tools at hand would be extremely time-consuming. Secondly, the individuals who would have to do the work would likely not see any benefit from accomplishing the monumental task. Thus, the age old quandary of the cost of perfect information comes into effect. It is left to the decision maker to evaluate if the current protocols offer accurate enough accounting information to make sound decisions. At the time of this writing, it appears that increasing economic pressures from the new Tricare contracts and other events are increasing the value of accurate cost information, though to what extent the value is increasing is uncertain.

Overall System Improvements

The problems addressed in the appraisal of MEPRS's ability to allocate indirect costs are not new. In fact, the General Accounting Office (GAO) noted in 2003 that, "The Department of Defense faces financial and related management problems that are pervasive, complex, long-standing, and deeply rooted in virtually all business operations throughout the department. These problems have impeded the department's ability to provide complete, reliable, and timely business information" (GAO, p.1). The report goes on to investigate the volume of expenditures spent to improve the systems and whether improvements are effective. There are numerous instances that were discovered while working on this project that validate the GAO's findings. For example, the budget expenditures did not always match what the base contracting office had as paid (so the true cost of contracted services can be questioned); the logistics system sometimes produced incongruous information due to period expenses and inventories; and systems were not flexible in providing necessary information.

Second, the continued employment of an ABC based accounting system is in question. Perhaps future systems can incorporate the TOC model. Since the DoD is not a profit-making firm, the decisions made are usually managerial in nature. Adopting a TOC model would aid Congressional lawmakers as well as DoD Managers. As more research is completed on the effectiveness of ABC systems, there is increasing agreement that ABC is not much more than a traditional accounting method with a new look (Boyd and Cox, 2002).

It should be noted that compared to some other DoD systems, the medical cost accounting network of systems is fairly well integrated. However, each is greatly prone to problems with data quality. In many cases, the issue is one of currency. Many of the automated computations established in MEPRS are grossly inaccurate. The reason for this is the number of different systems that require update in order to accurately enter cost data into MEPRS. An example of the difficulty in maintaining updated information is in personnel costs. Because

MEPRS relies on staffing inputs from other systems, when the facility acts differently than what manpower systems have recorded (such as anticipation of future changes, or pending a mission change) its cost data can become inaccurate. MEPRS does not sufficiently capture temporary or unplanned personnel actions (such as local reorganizations, deviations from manpower models, etc.) sufficiently.

Last, the major issue at hand is how the information will be used. MEPRS was not designed to be a system to compare military to civilian care on a cost or service-level basis. It is not uncommon for a civilian contractor to charge the military at its variable cost and ignore fixed costs when developing the charge schedule (similar to accepting Medicare rates). However, when the cost of service is computed by the military, fixed overhead costs are applied. Additionally, military-specific non-relevant costs are not excluded. A certain percentage of manpower expenditures are related to military unique costs: court martial duty, physical fitness testing, military training, etc. that are not part of service delivery. The time spent in these endeavors should be removed from the analysis. There was no published guidance and through many discussions no plausible solutions were found to account for these costs.

Central Management Issues

The central management issues are three fold. The first issue is one of competitiveness. The second issue is one of accountability. The third is one of education. Each of these issues will be addressed in turn. In order to understand the framework these issues will be addressed in it is important to recall why cost accounting and managerial accounting emerged as disciplines in the first place: to support management decisions. Ultimately, these decisions lead to the success or failure of an organization. If the information used to make these decisions is significantly flawed so as to prevent sound decisions then new methods must be sought. However, if the worst the information does is provide a myopic view of the financial landscape, then perhaps

there is an education that can be made to adjust for the deficiency. Ultimately, only time will tell if the faults with the information are blinding, or correctable through education.

The first major managerial issue is one of competitiveness. Although this study focused on one service at one clinic among many, it highlights the basic situation of the military medical service. Currently, the military is competing with contractors to provide care at the lowest cost to the taxpayer while maintaining quality, and access. Without good cost information, it becomes unclear as to what services are revenue-earning operations and which operations are revenue users. In the terms of TOC, the constraints need to be identified. In the long view, the Defense Health System (DHS) competes for funding with Medicare and other federal services. The deployment requirements for the military only justify a certain number of soldier-medics. Furthermore, changing operational paradigms may further reduce the footprint of the DHS. The current operational environment is one of synergy between the Tricare contractors and the DHS. It may not be long before this changes to an idea of managed competition between DoD services and contractor vying to provide services. If the DHS hopes to survive as an entity it must control costs better. In order to control costs, it must understand the nature of current cost information and determine if an ABC method is in its best interest.

The second major issue is one of accountability. The Congress and the American people ultimately demand that the DHS be good stewards of tax dollars. To understand how tax dollars are being utilized for the public good is not an option. In an era of increasing corporate irresponsibility, it is not unlikely that Congress will expect the same level of accountability with its own federal members. In order to hold members accountable for their actions, managers must be able to understand the actions taken, and their overall effect on the system. Current programmatic shifts may prove to be shortsighted and unnecessarily costly. The only way to determine for sure is to have valid data to support the decisions. If the decisions cannot be

supported with sound data, they cannot be justified. Without really understanding the data, managers cannot really make informed decisions. If managers are not making informed decisions, and they are not being held accountable, this is also an issue.

Education is the final managerial issue to be addressed. It is well known that decisions are made with imperfect information. It was not uncommon over the course of this project to hear that managers use the best data they have. However, it was not often heard how managers were adjusting their actions to neutralize the deficiencies in the data. The purpose of the model is to allow managers to understand the sources of expenses better than previously possible. Additionally, it is to provide a method for developing a better understanding of the cost accounting system employed by the Military Health System (MHS). This education must take place if decision makers are going to overcome the known deficiencies and inadequacies in the systems and the methods utilized in determining the cost for services.

Conclusions and Recommendations

The situation regarding developing a true cost to provide a service reduces to a simple assessment. The principal question at hand has to do with an assessment of need. There must be a determination of what level of accuracy is required to make financial based decisions. It has been shown in the literature that the ABC method is inferior to the TOC method on all accounts, and is capable of providing optimal financial support for decision-making only 60% of the time (Boyd and Cox, 2002). Currently, Congress has accepted the level of inaccuracy within the MEPRS system by proxy of the Federal Accounting Standards Advisory Board guidelines. However, while this information may be suitable to compare costs among services (since all suffer the same detriment), this standard may be insufficient to make sound financial decisions for purchased care.

If the assessment is made that there is not a need to completely abandon the ABC

methodology for managerial support, then implementing the methods outlined in this report are sufficient to improve the accuracy of service-level cost information. However, this data should not be used in a make vs. buy analysis since it incorporates allocated costs. Furthermore, MEPRS data should not be used to calculate a cost per DRG, CPT, or other code set since the allocated costs will skew the results significantly. If the need assessment reveals a need for better financial information for managerial decision support, the ABC method should be abandoned in favor of the TOC methodology.

Given the nature of the problem, there were a number of methodologies for approaching the development of a model to calculate the true cost of providing a medical service. It was shown that an activity based costing model best fit available data and had the highest capacity for providing sound managerial decisions. Furthermore, it was shown that the direct costs of providing a service could be calculated without using MEPRS data. However, it is not possible to calculate allocated overhead without substantial reliance on MEPRS data. This reliance introduces error into the cost data.

The model created uses actual expenditures to determine direct costs for equipment, supplies, and pharmaceuticals from the DMLSS and pharmacy systems. Direct labor costs are calculated using the actual personnel assigned and the DoD salary table. Overhead is allocated to the service based on workload (DWVs). These costs are then used to construct the true cost analysis. This methodology is expandable to other services within Wilford Hall. However, some expansion of the model may be required for more complex, integrated services.

Future studies should expand the model to handle multiple services within the same functional account code. In order to complete this task, more accurate accounting for the location, usage, and availability of supplies and equipment needs to take place within the DMLSS system. Any effort in this process will also pay dividends in other areas as well:

limiting lost equipment, speeding equipment inventory and servicing, increasing order efficiency, as well as others. Additionally, the MEPRS functional account codes should be set up with sub accounts for services wherever possible. This will aid in allocating overhead to the service center. So long as an accurate workload measure is available and is common between sub-accounts there should be no problem in allocating overhead. However, there will be difficulties in allocating direct supply and equipment costs. The easiest way to calculate these costs is by surveying the sections to determine supply usage.

It should be noted that all recommended actions are within the scope of current responsibility. This is not to say that any section is derelict, but rather each faces the ongoing challenges from mission changes as indicated by Manning and Planning Programming Guidance (MAPPG), primary care and dental care optimization, increasing readiness requirements, and the myriad of other factors that put the state of the MTF in constant flux. To improve the accuracy of the cost data is an ongoing task, and there will continue to be a fight with data quality. Therefore, the requirement will be on managers to understand the shortfalls of available data. As noted by Briers, Luckett, and Chow, "decision makers display an inability to look behind the labels attached to accounting numbers in order to judge the appropriateness of the information for a given decision" (1997, p.1). However, when they are capable of looking past the labels and adjusting to the inadequacies of the data, sound decisions can still be made (Dearman and Shields, 2001).

Some key observations from the research indicate that the cost data in MEPRS may be inaccurate for cost comparisons and make vs. buy decisions. Therefore, to compare services, other methods will need to be developed. One alternative is to compare marginal cost of civilian contracted services (contract cost) to marginal cost of military facilities. In this way, the fixed cost of the infrastructure and depreciation are considered a sunk cost, and thus irrelevant to the

decision. The model, as constructed, is capable of determining a true marginal cost of services by eliminating MEPRS allocated overhead and depreciation from the calculation. However, as Boyd and Cox point out, this direct cost technique is also prone to some errors (2002).

Therefore, the single best course of action is to convert to another system of managerial accounting, such as theory of constraints, which will better inform the decision maker. The issue surrounding this change is whether the cost of making such a fundamental change is even close to the perceived benefit from improvement in cost data. The situation may be that the cost data, as is, is sufficient for decision makers. On the other hand, it may be that lawmakers are only concerned with statutory reporting requirements for their constituents. Current federal accounting standards and practices suggest that the current standard is sufficiently accurate to constitute an approximation of true cost (Department of Defense, 2000). Thus, such a change would be an improvement to something greater than that required by law. It is unclear whether the funding exists to implement what must appear to some to be an unnecessary change.

With these factors in mind, the model presented represents the best use of current data to escape some of the problems associated with MEPRS cost allocation. Furthermore, the model can be expanded to calculate the true cost of other services. The model remains hindered by the quality of MEPRS allocated costs, and the inherent limitations of the ABC methodology. However, this hindrance is tempered by the cost of more perfect information. Increasing the reliability of MEPRS data beyond the current system parameters would be cost prohibitive. Furthermore, reliability can be increased by slight programmatic changes within the MEPRS and DMLSS systems. These improvements and changes are ongoing, as refinement of both systems continues. Continued efforts in data quality and system integration will only improve the ability of managers to understand the true cost of providing services to the beneficiary of Wilford Hall Medical Center.

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Appendix A Raw MEPRS output

Report Title

Direct Expense	Stepdown Expense From D accounts	Stepdown Expense From E accounts	DoD SEEC	DoD SEEC Description
511,918.00	133,983.58	544,492.56	11.1	CIVILIAN PERSONNEL COMP
98,676.00	9,896.11	2,892.79	11.71	RESERVES PERSONNEL COMPENSATION
13,468,225.00	807,594.42	3,165,766.11	11.72	MILITARY PERSONNEL COMPENSATION
138,602.00	27,941.67	156.89	11.74	BORROWED MIL LABOR
0	0	0	12.1	CIVILIAN BENEFITS
0	0	0	13	FORMER PERSONNEL BENEFITS
23,473.00	3,494.92	29,095.61	21	TRAVEL & TRANSPORT OF PERSONS
0	304.19	984.95	22	TRANSPORTATION OF THINGS
0	2,174.89	12,706.63	23.05	RENTAL PAYMENTS
0	2,951.67	47,583.96	23.1	COMMUNICATION
0	37,204.11	326,651.65	23.15	PURCHASED UTILITIES
0	1,384.93	4,777.77	24	PRINTING & REPRODUCTION
0	3,053.53	29,893.20	25.15	PURCHASE MAINT EQUIPMENT
0	53,965.11	475,469.98	25.25	CUSTODIAL SERVICES
1,564.00	442.36	2,247.66	25.3	EDUCATION & TRAINING
0	77,156.93	655,319.58	25.4	RECURRING REAL PROPERTY MAINT
0	39,901.59	324,820.69	25.45	DESIGN ARCHTCTRL & ENG SER
0	271,623.78	659,246.12	25.5	CONTRACT HEALTH CARE
0	1.61	26.71	25.55	COOPERATIVE AND SUPPLEMENTAL CARE
4,000.00	56,359.38	483,500.50	25.65	OTHER MIS CONT
0	8,797.97	68,951.27	26.1	FUELS
1,303,459.00	716,051.62	170,048.20	26.15	MED/DENT SUPPLIES
0	20,167.23	244,493.63	26.2	OTHER SUPPLIES
0	2,408.92	38,554.81	31.1	INFO PROCESSING EQUIP
113,574.00	69,011.84	50,777.69	31.15	MED/DENT EQUIP
0	99,435.17	829,816.27	32.1	CONSTRUCTION/REPAIR PROJECTS
0	71,306.86	968,489.08	41.1	FREE RECEIPTS/UNFUNDED/NON REIMBURSABLE
0	8.35	141.18	43	INTEREST AND DIVIDENDS

Appendix B Sample DMLSS output

item_id	short_item_desc	xlgs_fiscal_yr_dt	xlgs_refund_cd	docnum	xlgs_qty	xlgs_uos_cd	xlgs_uos_price_amt	org_serial	trans_cd	surcharges_amt
00074490334	LIDOCAINE HCL 2% ABBOJECT	1/1/2003 00:00:00	R	1C551130152157	1	CT	14.53	3626	BRS	0
00074490334	LIDOCAINE HCL 2% ABBOJECT	1/1/2003 00:00:00	R	1C551131131073	1	CT	14.53	3626	BRS	0
00168001131	BACITRACIN ZINC OINTMENT	1/1/2003 00:00:00	R	1C551130070956	2	TB	0.49	3626	BRS	0
00168001131	BACITRACIN ZINC OINTMENT	1/1/2003 00:00:00	R	1C551131040380	1	TB	0.49	3626	BRS	0
00168001131	BACITRACIN ZINC OINTMENT	1/1/2003 00:00:00	R	1C551131131091	3	TB	0.49	3626	BRS	0
00283087131	HURRICAINE 20% GEL	1/1/2003 00:00:00	R	1C551131131074	1	CT	5.28	3626	BRS	0
00472003616	CHLORHEXIDINE 0.12% RINSE	1/1/2003 00:00:00	R	1C551130221764	4	BT	1.57	3626	BRS	0
00472003616	CHLORHEXIDINE 0.12% RINSE	1/1/2003 00:00:00	R	1C551130221764	6	BT	1.57	3626	BRS	0
00472003616	CHLORHEXIDINE 0.12% RINSE	1/1/2003 00:00:00	R	1C551130512970	8	BT	1.57	3626	BRS	0
00472003616	CHLORHEXIDINE 0.12% RINSE	1/1/2003 00:00:00	R	1C551130911115	10	BT	1.57	3626	BRS	0
00472003616	CHLORHEXIDINE 0.12% RINSE	1/1/2003 00:00:00	R	1C551131131075	6	BT	1.57	3626	BRS	0
00472003616	CHLORHEXIDINE 0.12% RINSE	1/1/2003 00:00:00	R	1C551132241134	3	BT	1.56	3626	BRS	0
01844	SYRINGE TIPS FINE POINT 10/CLR	1/1/2003 00:00:00	R	1C551130861857	4	BX	7.6	3626	BRS	1.47
04131700	FIBER-OPTIC BULBS	1/1/2003 00:00:00	R	1C551131681930	4	EA	24.16	3626	BRS	4.69
04131700	FIBER-OPTIC BULBS	1/1/2003 00:00:00	R	1C551131921911	10	EA	24.65	3626	BRS	11.96
04131700	FIBER-OPTIC BULBS	1/1/2003 00:00:00	R	1C551132251016	8	EA	24.65	3626	BRS	9.56
0721685749	ORAL PATHOLOGY FOR DENTAL	1/1/2003 00:00:00	R	1C551131642207	1	EA	64.95	3626	BRS	3.15
0721690033	ORAL AND MAXILLOFACIAL PATHOLO	1/1/2003 00:00:00	R	1C551131642202	1	EA	98	3626	BRS	4.75
0781733855	ATLAS OF COMMON DISEASES 2002	1/1/2003 00:00:00	R	1C551131642272	1	EA	62.23	3626	BRS	3.02
10001288	PANORAMIC X-RAY FILM	1/1/2003 00:00:00	R	1C551130511902	1	EA	711.55	3626	BRS	34.51
10001288	PANORAMIC X-RAY FILM	1/1/2003 00:00:00	R	1C551130511902	1	EA	711.55	3626	BRS	34.51
10001288	PANORAMIC X-RAY FILM	1/1/2003 00:00:00	R	1C551131921845	1	EA	711.55	3626	BRS	34.51
1000757	702 SURGICAL BUR	1/1/2003 00:00:00	R	1C551131131094	6	PG	6.57	3626	BRS	1.91
1002331	SCRUB BRUSH HAND SURGICAL	1/1/2003 00:00:00	R	1C551130861837	6	EA	3.82	3626	BRS	0
1025539	SURGICAL MILK	1/1/2003 00:00:00	R	1C551131481258	1	BT	15.79	3626	BRS	0.77
1025539	SURGICAL MILK	1/1/2003 00:00:00	R	1C551131531904	1	BT	14.95	3626	BRS	0.73
103108	HINGE FREE 4GAL/CS	1/1/2003 00:00:00	R	1C551131830790	1	CS	104.94	3626	BRS	0
110615	MARK 1 TRI-PACK STARTER KIT	1/1/2003 00:00:00	R	1C551123401300	2	KT	74.95	3626	BRS	7.27
1147701	VITALITY SCANNER TIPS	1/1/2003 00:00:00	R	1C551131531906	1	PG	19.96	3626	BRS	0.97
127523	SHARPENING STONES	1/1/2003 00:00:00	R	1C551123472499	10	EA	16.5	3626	BRS	8
127523	SHARPENING STONES	1/1/2003 00:00:00	R	1C551130512969	15	EA	17.29	3626	BRS	12.58
1353018	STERILAZATION POUCH 10.50X16	1/1/2003 00:00:00	R	1C551131500791	10	BX	46.49	3626	BRS	22.55
1414	PETZL DUO HEADLAMP	1/1/2003 00:00:00	R	1C551122812034	1	EA	72.98	3626	BRS	3.54
1511	6 COMPARTMENT STORAGE BOX	1/1/2003 00:00:00	R	1C551131492640	6	CS	50.4	3626	BRS	14.67
1632822	FREE FLOW SYRINGE TIPS	1/1/2003 00:00:00	R	1C551130631383	1	BX	26.52	3626	BRS	0
1666122	FILM RAD 2 1/4X3 25S	1/1/2003 00:00:00	R	1C551130920863	1	PG	41.54	3626	BRS	2.01
1666122	FILM RAD 2 1/4X3 25S	1/1/2003 00:00:00	R	1C551131040374	1	PG	41.54	3626	BRS	2.01
1C5511TAG	NAMETAGS	1/1/2003 00:00:00	R	1C551123230533	1	AT	17.75	3626	BRS	0.86
1C5511TAG	NAMETAGS	1/1/2003 00:00:00	R	1C551130720719	1	AT	38	3626	BRS	1.84
1C5511TAG	NAMETAGS	1/1/2003 00:00:00	R	1C551130720719	1	AT	38	3626	BRS	1.84
1C5511TAG	NAMETAGS	1/1/2003 00:00:00	R	1C551131691225	1	AT	9.5	3626	BRS	0.46
1C5511TAG	NAMETAGS	1/1/2003 00:00:00	R	1C551131951927	1	AT	4.75	3626	BRS	0.23
1C5511TAG	NAMETAGS	1/1/2003 00:00:00	R	1C551132381074	1	AT	23.75	3626	BRS	1.15
200500	TEAR APART MOUNTS	1/1/2003 00:00:00	R	1C551130372008	1	EA	28.15	3626	BRS	1.37
200500	TEAR APART MOUNTS	1/1/2003 00:00:00	R	1C551130862108	1	EA	28.15	3626	BRS	1.37
2141505	STANDARD UPPER BASKET 0190	1/1/2002 00:00:00	R	1C551121231770	1	EA	295	3626	BRS	14.31
2141521	E131 CASSETTE HOLDER	1/1/2002 00:00:00	R	1C551121231768	4	EA	130	3626	BRS	25.22
25142	GLUMA DESENSITIZER	1/1/2003 00:00:00	R	1C551123360795	2	BT	32.85	3626	BRS	3.19
25142	GLUMA DESENSITIZER	1/1/2003 00:00:00	R	1C551123360795	1	BT	32.85	3626	BRS	1.59
25142	GLUMA DESENSITIZER	1/1/2003 00:00:00	R	1C551132092360	3	BT	50.75	3626	BRS	7.38
25142	GLUMA DESENSITIZER	1/1/2003 00:00:00	R	1C551132241103	2	BT	50.75	3626	BRS	4.92
2943	HERCULITE B-4 UNIDOSE REFILLS	1/1/2003 00:00:00	R	1C551130070959	4	PG	40.25	3626	BRS	7.81
29836	HERCULITE XRV A-2 UNIDOSE	1/1/2003 00:00:00	R	1C551130230790	3	EA	36.1	3626	BRS	5.25
29836	HERCULITE XRV A-2 UNIDOSE	1/1/2003 00:00:00	R	1C551131491955	2	EA	36.1	3626	BRS	3.5
29839	HERCULITE XRV A-4	1/1/2003 00:00:00	R	1C551130230792	3	EA	36.1	3626	BRS	5.25
29842	HERCULITE XRV B3	1/1/2003 00:00:00	R	1C551130230794	3	EA	36.1	3626	BRS	5.25
29844	HERCULITE XRV C1	1/1/2003 00:00:00	R	1C551130230796	3	EA	36.1	3626	BRS	5.25
29845	HERCULITE XRV C2	1/1/2003 00:00:00	R	1C551130230798	3	EA	36.1	3626	BRS	5.25
29845	HERCULITE XRV C2	1/1/2003 00:00:00	R	1C551131491954	2	EA	36.1	3626	BRS	3.5
29846	HERCULITE XRV C3	1/1/2003 00:00:00	R	1C551130230800	3	EA	36.1	3626	BRS	5.25
29847	HERCULITE XRV C4	1/1/2003 00:00:00	R	1C551130230802	3	EA	36.1	3626	BRS	5.25
29848	HERCULITE XRV D2	1/1/2003 00:00:00	R	1C551130230804	3	EA	36.1	3626	BRS	5.25
29849	HERCULITE XRV D3	1/1/2003 00:00:00	R	1C551130230806	3	EA	36.1	3626	BRS	5.25
29850	HERCULITE XRV D4	1/1/2003 00:00:00	R	1C551130230808	3	EA	36.1	3626	BRS	5.25
29858LIGHT	XRV HERCULITE UNIDOSE INCISAL	1/1/2002 00:00:00	R	1C551122191280	2	EA	36.1	3626	BRS	3.5
29859MED	XRV HERCULITE INCISAL MEDIUM	1/1/2003 00:00:00	R	1C551123016056	2	EA	36.1	3626	INR	3.5
303050	SCREW HEAD 303-050 MANDRELS	1/1/2003 00:00:00	R	1C551130862132	5	EA	5.9	3626	BRS	1.43
303050	SCREW HEAD 303-050 MANDRELS	1/1/2003 00:00:00	R	1C551132251023	6	EA	5.9	3626	BRS	1.72
3978509	BURLEW DISC JELENKO	1/1/2003 00:00:00	R	1C551130861836	2	BX	18.99	3626	BRS	1.84
424129	IMPLACARE KIT, ASSORTED	1/1/2003 00:00:00	R	1C551123472501	8	EA	31.65	3626	BRS	12.28
424129	IMPLACARE KIT, ASSORTED	1/1/2003 00:00:00	R	1C551130070938	4	EA	31.65	3626	BRS	6.14
439101	FUJI IX GP GLASS IONOMER	1/1/2003 00:00:00	R	1C551130581128	1	PG	32.76	3626	BRS	1.59
540860	POSTERIOR AIMING RING	1/1/2003 00:00:00	R	1C551130422283	15	EA	3.73	3626	BRS	2.71
540865	ANTERIOR AIMING RING	1/1/2003 00:00:00	R	1C551130590809	20	EA	3.95	3626	BRS	3.83
5860432	SYCAMORE WEDGES ORANGE	1/1/2003 00:00:00	R	1C551131681032	1	PG	28.45	3626	BRS	1.38
5980ST2205001	CO2 DETECTOR 20S	1/1/2003 00:00:00	R	1C551132656878	1	EA	11.51	3626	INR	0.56
6140PZ1400	BATTERY, RECHARGEABLE PD2000	1/1/2003 00:00:00	R	1C551131360425	2	EA	104	3626	BRS	10.09
6230ST6143001	FLASHLIGHT EXAM DISP 6EA/PG	1/1/2003 00:00:00	R	1C551122812045	1	PG	8.78	3626	ISS	0
6230ST6143001	FLASHLIGHT EXAM DISP 6EA/PG	1/1/2003 00:00:00	R	1C551123360804	2	PG	8.78	3626	ISS	0
6230ST6143001	FLASHLIGHT EXAM DISP 6EA/PG	1/1/2003 00:00:00	R	1C551130512978	2	PG	8.78	3626	ISS	0
6230ST6143001	FLASHLIGHT EXAM DISP 6EA/PG	1/1/2003 00:00:00	R	1C551132251543	3	PG	8.78	3626	ISS	0
623117	DYCAL PLACEMENT INSTRUMENT	1/1/2003 00:00:00	R	1C551123041101	1	CS	131.86	3626	BRS	6.4
623117	DYCAL PLACEMENT INSTRUMENT	1/1/2003 00:00:00	R	1C551130240975	1	CS	133.05	3626	BRS	0
6374110	30K TFI 1000 STRAIGHT TRIPLE-B	1/1/2003 00:00:00	R	1C551122751141	2	EA	64.57	3626	BRS	6.26
6374110	30K TFI 1000 STRAIGHT TRIPLE-B	1/1/2003 00:00:00	R	1C551130240987	4	EA	64.57	3626	BRS	12.53
6374110	30K TFI 1000 STRAIGHT TRIPLE-B	1/1/2003 00:00:00	R	1C551131131101	1	EA	66.53	3626	BRS	3.23
6374110	30K TFI 1000 STRAIGHT TRIPLE-B	1/1/2003 00:00:00	R	1C551132556408	4	EA	66.53	3626	INR	12.91
6505000836538JT	IV-D5% 1000ML	1/1/2003 00:00:00	R	1C551132582824	1	EA	0.42	3626	ISS	0
6505001330870	PEPPERMINT OIL 30 ML	1/1/2003 00:00:00	R	1C551130070944	2	BT	5.5	3626	BRS	0
6505001330870	PEPPERMINT OIL 30 ML	1/1/2003 00:00:00	R	1C551131921873	4	BT	6.05	3626	BRS	0
6505001538480	HYDROG PEROX 3% SOL 16 OZ	1/1/2003 00:00:00	R	1C551130070936	2	BT	0.39	3626	ISS	0
6505001538480	HYDROG PEROX 3% SOL 16 OZ	1/1/2003 00:00:00	R	1C551130512967	2	BT	0.39	3626	ISS	0
6505001538480	HYDROG PEROX 3% SOL 16 OZ	1/1/2003 00:00:00	R	1C551130862106	2	BT	0.39	3626	ISS	0

6505001538480	HYDROG PEROX 3% SOL 16 OZ	1/1/2003 00:00:00	R	1C551131921865	2	BT	0.41	3626	ISS	0
6505001538480	HYDROG PEROX 3% SOL 16 OZ	1/1/2003 00:00:00	R	1C551132251541	2	BT	0.41	3626	ISS	0
6505002545527	PETROLATUM WHT 1 OZ	1/1/2003 00:00:00	R	1C551123441336	2	TU	0.4	3626	BRS	0
6505002545527	PETROLATUM WHT 1 OZ	1/1/2003 00:00:00	R	1C551130491176	2	TU	0.4	3626	BRS	0
6505002545527	PETROLATUM WHT 1 OZ	1/1/2003 00:00:00	R	1C551131220844	2	TU	0.4	3626	BRS	0
6505005768915	ENDO ICE DICHLOROTETNF6OZ	1/1/2003 00:00:00	R	1C551131530668	2	CN	12.78	3626	ISS	0
6505005768915	ENDO ICE DICHLOROTETNF6OZ	1/1/2003 00:00:00	R	1C551131820870	3	CN	12.78	3626	ISS	0
6505010645769	BENZOCAINE GEL20%28GM	1/1/2003 00:00:00	R	1C551132251534	3	BT	5.26	3626	BRS	0
6505010750678	SODIUM CHLORIDE 12S	1/1/2003 00:00:00	R	1C551131040375	1	CS	6.6	3626	ISS	0
6505010750679JT	SOL WATER IRRG 1000ML	1/1/2003 00:00:00	R	1C551122941992	2	EA	1.08	3626	ISS	0
6505010750679JT	SOL WATER IRRG 1000ML	1/1/2003 00:00:00	R	1C551122951602	24	EA	0.45	3626	ISS	0
6505010750679JT	SOL WATER IRRG 1000ML	1/1/2003 00:00:00	R	1C551123051874	25	EA	0.45	3626	ISS	0
6505010750679JT	SOL WATER IRRG 1000ML	1/1/2003 00:00:00	R	1C551123360793	24	EA	0.45	3626	ISS	0
6505010750679JT	SOL WATER IRRG 1000ML	1/1/2003 00:00:00	R	1C551123440886	40	EA	0.45	3626	ISS	0
6505010750679JT	SOL WATER IRRG 1000ML	1/1/2003 00:00:00	R	1C551130061349	50	EA	1.08	3626	ISS	0
6505010750679JT	SOL WATER IRRG 1000ML	1/1/2003 00:00:00	R	1C551130240973	12	EA	1.08	3626	ISS	0
6505010750679JT	SOL WATER IRRG 1000ML	1/1/2003 00:00:00	R	1C551130651980	12	EA	0.62	3626	ISS	0
6505010750679JT	SOL WATER IRRG 1000ML	1/1/2003 00:00:00	R	1C551131040372	12	EA	0.62	3626	ISS	0
6505010750679JT	SOL WATER IRRG 1000ML	1/1/2003 00:00:00	R	1C551132241112	8	EA	0.58	3626	ISS	0
6505011461139	LIDOCAINE HCL&EPINEPH	1/1/2003 00:00:00	R	1C551123051897	2	BX	25.13	3626	ISS	2.44
6505011461139	LIDOCAINE HCL&EPINEPH	1/1/2003 00:00:00	R	1C551130631385	1	CS	125.63	3626	ISS	6.09
6505011461139	LIDOCAINE HCL&EPINEPH	1/1/2003 00:00:00	R	1C551131820871	1	CS	125.63	3626	ISS	6.09
6505011461139	LIDOCAINE HCL&EPINEPH	1/1/2003 00:00:00	R	1C551132241129	5	CS	125.63	3626	ISS	30.47
6505011461139	LIDOCAINE HCL&EPINEPH	1/1/2003 00:00:00	R	1C551132251538	3	CS	125.63	3626	ISS	18.28
6505011461139	LIDOCAINE HCL&EPINEPH	1/1/2003 00:00:00	R	1C551132450021	1	CS	125.63	3626	ISS	6.09
6505011467793	LIDOCAINE &EPI 1:50K	1/1/2003 00:00:00	R	1C551130150979	1	PG	25.12	3626	ISS	1.22
6505011467793	LIDOCAINE &EPI 1:50K	1/1/2003 00:00:00	R	1C551130631387	1	PG	25.12	3626	ISS	1.22
6505011467793	LIDOCAINE &EPI 1:50K	1/1/2003 00:00:00	R	1C551131411602	1	PG	125.63	3626	ISS	6.09
6505011467793	LIDOCAINE &EPI 1:50K	1/1/2003 00:00:00	R	1C551132450036	1	PG	125.63	3626	ISS	6.09
6505011893973	BUPIVACAINE&EPINEPHRI	1/1/2003 00:00:00	R	1C551131131076	1	CN	49	3626	ISS	2.38
6505011893973	BUPIVACAINE&EPINEPHRI	1/1/2003 00:00:00	R	1C551131492987	2	CN	26.99	3626	ISS	0
6505LP1187001	DISTILLED WATER GL	1/1/2003 00:00:00	R	1C551130061350	12	GL	1.15	3626	BRS	0.67
6505LP1187001	DISTILLED WATER GL	1/1/2003 00:00:00	R	1C551130152155	20	GL	1.15	3626	BRS	1.12
6505LP1211001	TIME MIST 30 DAY REFILL	1/1/2003 00:00:00	R	1C551123360801	3	EA	4.16	3626	BRS	0.61
6505LP1211001	TIME MIST 30 DAY REFILL	1/1/2003 00:00:00	R	1C551130651985	10	EA	4.16	3626	BRS	2.02
6505LP1211001	TIME MIST 30 DAY REFILL	1/1/2003 00:00:00	R	1C551132091448	4	EA	4.16	3626	BRS	0.81
6505ST8142001	ORANGE OIL 8OZ	1/1/2003 00:00:00	R	1C551130422270	4	BT	4.65	3626	BRS	0
6505ST8142001	ORANGE OIL 8OZ	1/1/2003 00:00:00	R	1C551132251539	4	BT	4.65	3626	ISS	0
6505ST8142001	ORANGE OIL 8OZ	1/1/2003 00:00:00	R	1C551132450018	4	BT	4.65	3626	ISS	0
6510000802053AU	GELFOAM SPONGE 12X7MM	1/1/2003 00:00:00	R	1C551123242435	1	EA	4.17	3626	ISS	0
6510005977469	BANDAGE ADHESIVE STRIP 12BX/CS	1/1/2003 00:00:00	R	1C551123242434	1	BX	2.77	3626	ISS	0
6510005977469	BANDAGE ADHESIVE STRIP 12BX/CS	1/1/2003 00:00:00	R	1C551130771356	2	BX	2.77	3626	ISS	0
6510005977469	BANDAGE ADHESIVE STRIP 12BX/CS	1/1/2003 00:00:00	R	1C551132251531	1	BX	2.77	3626	ISS	0
6510007822700	SPONGE N/STER 2X2 200S 40BG/CS	1/1/2003 00:00:00	R	1C551122812030	20	BG	1.98	3626	ISS	0
6510007822700	SPONGE N/STER 2X2 200S 40BG/CS	1/1/2003 00:00:00	R	1C551123242433	20	BG	1.97	3626	ISS	0
6510007822700	SPONGE N/STER 2X2 200S 40BG/CS	1/1/2003 00:00:00	R	1C551130240982	10	BG	1.97	3626	ISS	0
6510007822700	SPONGE N/STER 2X2 200S 40BG/CS	1/1/2003 00:00:00	R	1C551130491239	20	BG	1.97	3626	ISS	0
6510007822700	SPONGE N/STER 2X2 200S 40BG/CS	1/1/2003 00:00:00	R	1C551130711660	5	BG	1.97	3626	ISS	0
6510007822700	SPONGE N/STER 2X2 200S 40BG/CS	1/1/2003 00:00:00	R	1C551131040376	10	BG	1.97	3626	ISS	0
6510007822700	SPONGE N/STER 2X2 200S 40BG/CS	1/1/2003 00:00:00	R	1C551131131086	10	BG	1.97	3626	ISS	0
6510007822700	SPONGE N/STER 2X2 200S 40BG/CS	1/1/2003 00:00:00	R	1C551131820881	20	BG	1.97	3626	ISS	0
6510007822700	SPONGE N/STER 2X2 200S 40BG/CS	1/1/2003 00:00:00	R	1C551131921863	10	BG	1.97	3626	ISS	0
6510007822700	SPONGE N/STER 2X2 200S 40BG/CS	1/1/2003 00:00:00	R	1C551132241126	10	BG	1.97	3626	ISS	0
6510007822700	SPONGE N/STER 2X2 200S 40BG/CS	1/1/2003 00:00:00	R	1C551132331416	10	BG	1.97	3626	ISS	0
6510010620926	PELLET ABS 1/8IN 3000	1/1/2003 00:00:00	R	1C551130422256	2	BX	5.85	3626	ISS	0.57
6510010620926	PELLET ABS 1/8IN 3000	1/1/2003 00:00:00	R	1C551131530664	2	BX	6.05	3626	ISS	0
6510010731331	ROLL ABSRB CTTN 2000S	1/1/2003 00:00:00	R	1C551123051849	1	BX	17.16	3626	ISS	0
6510010731331	ROLL ABSRB CTTN 2000S	1/1/2003 00:00:00	R	1C551131491952	1	BX	17.16	3626	ISS	0
6510HM7328002	PAD ALCOHOL 200S	1/1/2003 00:00:00	R	1C551122751140	3	CT	1.12	3626	ISS	0
6510HM7328002	PAD ALCOHOL 200S	1/1/2003 00:00:00	R	1C551123242432	2	CT	1.17	3626	ISS	0
6510HM7328002	PAD ALCOHOL 200S	1/1/2003 00:00:00	R	1C551130862125	3	CT	1.17	3626	ISS	0
6510HM7328002	PAD ALCOHOL 200S	1/1/2003 00:00:00	R	1C551131921850	3	CT	1.39	3626	ISS	0
6510HM7328002	PAD ALCOHOL 200S	1/1/2003 00:00:00	R	1C551132241116	3	CT	1.39	3626	ISS	0
6510L101184	BLEACH CLOTH (ONLY KELLY)	1/1/2003 00:00:00	R	1C551122812019	1	EA	18	3626	ISS	0.87
6510L101184	BLEACH CLOTH (ONLY KELLY)	1/1/2003 00:00:00	R	1C551131220846	2	EA	18	3626	ISS	1.75
6510ST4290001	SPONGE UNSTERILE-BRICK 10BG/CS	1/1/2003 00:00:00	R	1C551122812027	6	BG	6.62	3626	ISS	0
6510ST4290001	SPONGE UNSTERILE-BRICK 10BG/CS	1/1/2003 00:00:00	R	1C551123051885	10	BG	6.62	3626	ISS	0
6510ST4290001	SPONGE UNSTERILE-BRICK 10BG/CS	1/1/2003 00:00:00	R	1C551123242431	20	BG	6.55	3626	ISS	0
6510ST4290001	SPONGE UNSTERILE-BRICK 10BG/CS	1/1/2003 00:00:00	R	1C551130240981	10	BG	6.55	3626	ISS	0
6510ST4290001	SPONGE UNSTERILE-BRICK 10BG/CS	1/1/2003 00:00:00	R	1C551130491237	6	BG	6.55	3626	ISS	0
6510ST4290001	SPONGE UNSTERILE-BRICK 10BG/CS	1/1/2003 00:00:00	R	1C551130651983	8	BG	6.55	3626	ISS	0
6510ST4290001	SPONGE UNSTERILE-BRICK 10BG/CS	1/1/2003 00:00:00	R	1C551130711658	5	BG	6.55	3626	ISS	0
6510ST4290001	SPONGE UNSTERILE-BRICK 10BG/CS	1/1/2003 00:00:00	R	1C551130862123	4	BG	6.55	3626	ISS	0
6510ST4290001	SPONGE UNSTERILE-BRICK 10BG/CS	1/1/2003 00:00:00	R	1C551131040371	6	BG	6.55	3626	ISS	0
6510ST4290001	SPONGE UNSTERILE-BRICK 10BG/CS	1/1/2003 00:00:00	R	1C551131131082	10	BG	6.55	3626	ISS	0
6510ST4290001	SPONGE UNSTERILE-BRICK 10BG/CS	1/1/2003 00:00:00	R	1C551131530658	6	BG	6.55	3626	ISS	0
6510ST4290001	SPONGE UNSTERILE-BRICK 10BG/CS	1/1/2003 00:00:00	R	1C551131820861	10	BG	6.55	3626	ISS	0
6510ST4290001	SPONGE UNSTERILE-BRICK 10BG/CS	1/1/2003 00:00:00	R	1C551131921852	20	BG	6.55	3626	ISS	0
6510ST4290001	SPONGE UNSTERILE-BRICK 10BG/CS	1/1/2003 00:00:00	R	1C551132331410	10	BG	6.55	3626	ISS	0
6515001817425	NEEDLE HYPO 27GA 100S	1/1/2003 00:00:00	R	1C551130070962	2	BX	10	3626	ISS	0.97
6515001817425	NEEDLE HYPO 27GA 100S	1/1/2003 00:00:00	R	1C551131361169	3	BX	10	3626	ISS	1.46
6515003245500	TONGUE DEPRESS N/STER 500'S	1/1/2003 00:00:00	R	1C551130070912	1	BX	4.23	3626	ISS	0
6515003245500	TONGUE DEPRESS N/STER 500'S	1/1/2003 00:00:00	R	1C551132091431	1	BX	4.55	3626	ISS	0
6515003245500	TONGUE DEPRESS N/STER 500'S	1/1/2003 00:00:00	R	1C551132251020	1	BX	4.55	3626	ISS	0
6515003344900	FORCEPS HEMO HALSTED	1/1/2003 00:00:00	R	1C551122941994	2	EA	18.44	3626	ISS	1.79
6515003344900	FORCEPS HEMO HALSTED	1/1/2003 00:00:00	R	1C551123051899	2	EA	18.44	3626	ISS	1.79
6515003345600	FORCEPS HEMO STR 5LG	1/1/2003 00:00:00	R	1C551123051883	2	EA	10.41	3626	BRS	0
6515003644600	SCISSORS IRIS 4 LG	1/1/2003 00:00:00	R	1C551123051881	2	EA	16.07	3626	ISS	0
6515003644600	SCISSORS IRIS 4 LG	1/1/2003 00:00:00	R	1C551130862112	1	EA	16.07	3626	ISS	0
6515003644800	SCISSORS IRIS 4 LG	1/1/2003 00:00:00	R	1C551123051850	2	EA	16.46	3626	ISS	0
6515003644800	SCISSORS IRIS 4 LG	1/1/2003 00:00:00	R	1C551130862078	1	EA	16.46	3626	ISS	0
6515007542834	NEEDLE HYPO 18GA 10BX/CS	1/1/2003 00:00:00	R	1C551131131111	1	BX	3.68	3626	ISS	0
6515007542834	NEEDLE HYPO 18GA 10BX/CS	1/1/2003 00:00:00	R	1C551131220850	1	BX	3.68	3626	ISS	0
6515007822621	MASK SURG NONGLARE50S	1/1/2003 00:00:00	R	1C551123051893	2	CS	33.71	3626	ISS	3.27
6515007822621	MASK SURG NONGLARE50S	1/1/2003 00:00:00	R	1C551123441342	2	CS	33.71	3626	ISS	3.27
6515007822621	MASK SURG NONGLARE50S	1/1/2003 00:00:00	R	1C551130651986	1	CS	33.71	3626	ISS	1.63

6515009019010	SUTURE ABS SZ 3-0 36S	1/1/2003 00:00:00	R	1C551131131054	1	BX	17.54	3626	ISS	0
6515009354088	STETHOSCOPE ADULT HEAD BLUE	1/1/2003 00:00:00	R	1C551131131055	1	EA	3.73	3626	ISS	0
6515009824205	SYRINGE &NDL 1ML 100S	1/1/2003 00:00:00	R	1C551130422285	1	BX	26.4	3626	BRS	1.28
6515009824205	SYRINGE &NDL 1ML 100S	1/1/2003 00:00:00	R	1C551132251026	1	BX	8.37	3626	BRS	0
6515009827493	MASK SURG CUPPED 12BX/CS	1/1/2003 00:00:00	R	1C551123051895	4	BX	5.88	3626	ISS	0
6515009827493	MASK SURG CUPPED 12BX/CS	1/1/2003 00:00:00	R	1C551123360800	6	BX	5.88	3626	ISS	0
6515009827493	MASK SURG CUPPED 12BX/CS	1/1/2003 00:00:00	R	1C551123441345	5	BX	5.88	3626	ISS	0
6515009827493	MASK SURG CUPPED 12BX/CS	1/1/2003 00:00:00	R	1C551130240984	8	BX	5.88	3626	ISS	0
6515009827493	MASK SURG CUPPED 12BX/CS	1/1/2003 00:00:00	R	1C551130491230	6	BX	5.88	3626	ISS	0
6515009827493	MASK SURG CUPPED 12BX/CS	1/1/2003 00:00:00	R	1C551130651987	5	BX	5.88	3626	ISS	0
6515009827493	MASK SURG CUPPED 12BX/CS	1/1/2003 00:00:00	R	1C551130911121	6	BX	5.88	3626	ISS	0
6515009827493	MASK SURG CUPPED 12BX/CS	1/1/2003 00:00:00	R	1C551131040379	6	BX	5.88	3626	ISS	0
6515009827493	MASK SURG CUPPED 12BX/CS	1/1/2003 00:00:00	R	1C551131131090	6	BX	5.88	3626	BRS	0
6515009827493	MASK SURG CUPPED 12BX/CS	1/1/2003 00:00:00	R	1C551131220849	6	BX	5.88	3626	ISS	0
6515009827493	MASK SURG CUPPED 12BX/CS	1/1/2003 00:00:00	R	1C551131530663	4	BX	5.88	3626	ISS	0
6515009827493	MASK SURG CUPPED 12BX/CS	1/1/2003 00:00:00	R	1C551131761458	20	BX	5.88	3626	ISS	0
6515010394884	SPHYGMOMANOMETER	1/1/2003 00:00:00	R	1C551123051896	2	EA	54.6	3626	ISS	5.3
6515010394884	SPHYGMOMANOMETER	1/1/2003 00:00:00	R	1C551132241093	1	EA	27.04	3626	ISS	1.31
6515010780739	BLADE SURG SZ 25 150S	1/1/2003 00:00:00	R	1C551123192763	50	EA	0.2	3626	ISS	0.49
6515011397845AU	PAPER EKG LIFE	1/1/2003 00:00:00	R	1C551132582809	2	RO	1.53	3626	ISS	0
6515012346838AU	CTA-COTTON TIP APPL-BG	1/1/2003 00:00:00	R	1C551130070931	6	PG	0.58	3626	ISS	0
6515012346838AU	CTA-COTTON TIP APPL-BG	1/1/2003 00:00:00	R	1C551131670724	10	PG	0.58	3626	ISS	0
6515012346838AU	CTA-COTTON TIP APPL-BG	1/1/2003 00:00:00	R	1C551132251017	10	PG	0.58	3626	ISS	0
6515013277257AU	MASK-SHIELD SURG 25S 4BX/CS	1/1/2003 00:00:00	R	1C551122812018	6	BX	13.29	3626	ISS	0
6515013277257AU	MASK-SHIELD SURG 25S 4BX/CS	1/1/2003 00:00:00	R	1C551123051880	1	BX	13.29	3626	ISS	0
6515013277257AU	MASK-SHIELD SURG 25S 4BX/CS	1/1/2003 00:00:00	R	1C551123242424	4	BX	13.29	3626	ISS	0
6515013277257AU	MASK-SHIELD SURG 25S 4BX/CS	1/1/2003 00:00:00	R	1C551123441333	2	BX	13.29	3626	ISS	0
6515013277257AU	MASK-SHIELD SURG 25S 4BX/CS	1/1/2003 00:00:00	R	1C551130240974	5	BX	13.29	3626	ISS	0
6515013277257AU	MASK-SHIELD SURG 25S 4BX/CS	1/1/2003 00:00:00	R	1C551130651979	5	BX	13.29	3626	ISS	0
6515013277257AU	MASK-SHIELD SURG 25S 4BX/CS	1/1/2003 00:00:00	R	1C551131670727	3	BX	13.29	3626	ISS	0
6515013277257AU	MASK-SHIELD SURG 25S 4BX/CS	1/1/2003 00:00:00	R	1C551131921853	2	BX	13.29	3626	ISS	0
6515013277257AU	MASK-SHIELD SURG 25S 4BX/CS	1/1/2003 00:00:00	R	1C551132241131	6	BX	13.29	3626	ISS	0
6515013568511AU	SYRINGE-10CC 4BX/CS	1/1/2003 00:00:00	R	1C551130422286	1	EA	0.1	3626	ISS	0
6515013568511AU	SYRINGE-10CC 4BX/CS	1/1/2003 00:00:00	R	1C551130434233	99	EA	0.1	3626	INR	0
6515013568511AU	SYRINGE-10CC 4BX/CS	1/1/2003 00:00:00	R	1C551132331420	30	EA	0.1	3626	ISS	0
6515BP6171017	DRI-ANGLE	1/1/2003 00:00:00	R	1C551130070935	1	BX	8.6	3626	ISS	0
6515BP6171017	DRI-ANGLE	1/1/2003 00:00:00	R	1C551131220840	1	BX	8.6	3626	ISS	0
6515BP6171017	DRI-ANGLE	1/1/2003 00:00:00	R	1C551132251540	2	BX	8.6	3626	ISS	0
6515BP6171017	DRI-ANGLE	1/1/2003 00:00:00	R	1C551132450031	2	BX	8.6	3626	ISS	0
6515EEXD200	DIGITAL PROJECTOR	1/1/2002 00:00:00	R	1C551122007401	1	EA	3369	3626	BRS	0
6515HM7311001	CHG 2% WALL MOUNT	1/1/2003 00:00:00	R	1C551122812014	15	EA	10.09	3626	ISS	7.34
6515HM7311001	CHG 2% WALL MOUNT	1/1/2003 00:00:00	R	1C551130911117	15	EA	9.62	3626	ISS	0
6515HM7311001	CHG 2% WALL MOUNT	1/1/2003 00:00:00	R	1C551131040369	12	EA	9.62	3626	ISS	0
6515HM7311001	CHG 2% WALL MOUNT	1/1/2003 00:00:00	R	1C551131220841	1	EA	9.62	3626	ISS	0
6515HM7311001	CHG 2% WALL MOUNT	1/1/2003 00:00:00	R	1C551131761452	6	EA	9.62	3626	ISS	0
6515HM7311001	CHG 2% WALL MOUNT	1/1/2003 00:00:00	R	1C551132241066	6	EA	9.62	3626	ISS	0
6515HM7311001	CHG 2% WALL MOUNT	1/1/2003 00:00:00	R	1C551132331413	20	EA	9.62	3626	ISS	0
6515L101403	NEEDLE-DENTAL 30GA SHORT	1/1/2003 00:00:00	R	1C551122812040	1	PG	8.93	3626	ISS	0.43
6515L101403	NEEDLE-DENTAL 30GA SHORT	1/1/2003 00:00:00	R	1C551130862131	3	PG	8.95	3626	ISS	1.3
6515L101403	NEEDLE-DENTAL 30GA SHORT	1/1/2003 00:00:00	R	1C551131040382	3	PG	8.95	3626	ISS	1.3
6515L101403	NEEDLE-DENTAL 30GA SHORT	1/1/2003 00:00:00	R	1C551131131097	2	PG	8.95	3626	BRS	0.87
6515L101403	NEEDLE-DENTAL 30GA SHORT	1/1/2003 00:00:00	R	1C551132251018	3	PG	8.95	3626	ISS	1.3
6515L101637	GLOVE MED ASEP BLUE 3S	1/1/2003 00:00:00	R	1C551131040167	1	PG	11.1	3626	ISS	0.54
6515LP0060006	INTEGRITY TEMPORARY CROWN	1/1/2002 00:00:00	R	1C551121831465	4	BX	124.09	3626	BRS	24.07
6515LP0060006	INTEGRITY TEMPORARY CROWN	1/1/2002 00:00:00	R	1C551121981087	2	BX	124.09	3626	BRS	12.04
6515LP0129017	OPALESCENCE 15% MINT FLAVOR	1/1/2003 00:00:00	R	1C551130862117	1	KT	87.55	3626	BRS	4.25
6515LP0129017	OPALESCENCE 15% MINT FLAVOR	1/1/2003 00:00:00	R	1C551131921851	1	KT	87.55	3626	BRS	4.25
6515LP1022014	OPTIBOND SOLO PLUS BOTTLE	1/1/2003 00:00:00	R	1C551130070960	1	EA	55.58	3626	BRS	2.7
6515LP1022014	OPTIBOND SOLO PLUS BOTTLE	1/1/2003 00:00:00	R	1C551130862130	1	EA	55.58	3626	BRS	2.7
6515LP1218007	RA# 2 SURGICAL BUR 28MM	1/1/2003 00:00:00	R	1C551131602218	4	PG	4.44	3626	BRS	0.86
6515LP8230016	HPC SAMPLER, MILIPORE	1/1/2003 00:00:00	R	1C551122751139	1	PG	46.75	3626	BRS	2.27
6515LP8230016	HPC SAMPLER, MILIPORE	1/1/2003 00:00:00	R	1C551122751139	1	PG	46.75	3626	BRS	2.27
6515LP8230016	HPC SAMPLER, MILIPORE	1/1/2003 00:00:00	R	1C551130070913	2	PG	46.75	3626	BRS	4.53
6515LP8230016	HPC SAMPLER, MILIPORE	1/1/2003 00:00:00	R	1C551130512959	1	PG	46.75	3626	BRS	2.27
6515LP8230016	HPC SAMPLER, MILIPORE	1/1/2003 00:00:00	R	1C551130862079	1	PG	46.75	3626	BRS	2.27
6515LP8230016	HPC SAMPLER, MILIPORE	1/1/2003 00:00:00	R	1C551131921855	1	PG	49	3626	BRS	2.38
6515LP8230016	HPC SAMPLER, MILIPORE	1/1/2003 00:00:00	R	1C551132241119	2	PG	49	3626	BRS	4.75
6515LP8230016	HPC SAMPLER, MILIPORE	1/1/2003 00:00:00	R	1C551132251024	1	PG	49	3626	BRS	2.38
6515LP9028029	GLOVE EXAM NITRILE SM 10BX/CS	1/1/2003 00:00:00	R	1C551131820876	10	BX	5.7	3626	ISS	0
6515LP9028030	GLOVE EXAM NITRILE MD 10BX/CS	1/1/2003 00:00:00	R	1C551130131796	6	BX	5.7	3626	ISS	0
6515LP9028030	GLOVE EXAM NITRILE MD 10BX/CS	1/1/2003 00:00:00	R	1C551130491238	20	BX	5.7	3626	ISS	0
6515LP9028030	GLOVE EXAM NITRILE MD 10BX/CS	1/1/2003 00:00:00	R	1C551131820874	10	BX	5.7	3626	ISS	0
6515LP9028031	GLOVE EXAM NITRILE LG 10BX/CS	1/1/2003 00:00:00	R	1C551131820865	10	BX	5.7	3626	ISS	0
6515LP9103004	PINNACLE DISP TRAP (144S)	1/1/2003 00:00:00	R	1C551130862080	1	BX	47.99	3626	BRS	0
6515LP9103004	PINNACLE DISP TRAP (144S)	1/1/2003 00:00:00	R	1C551131670732	1	BX	47.99	3626	BRS	0
6515LP9216022	STERILIZATION INDICATOR F	1/1/2003 00:00:00	R	1C551123051851	1	EA	18.47	3626	BRS	0.9
6515LP9216022	STERILIZATION INDICATOR F	1/1/2003 00:00:00	R	1C551123441379	2	EA	18.47	3626	BRS	1.79
6515LP9216022	STERILIZATION INDICATOR F	1/1/2003 00:00:00	R	1C551130070914	2	EA	18.47	3626	BRS	1.79
6515LP9216022	STERILIZATION INDICATOR F	1/1/2003 00:00:00	R	1C551130512960	1	EA	18.47	3626	BRS	0.9
6515LP9216023	SEALENT,LIGHT CURED WHITE	1/1/2003 00:00:00	R	1C551122751131	1	EA	148.74	3626	BRS	7.21
6515LP9216023	SEALENT,LIGHT CURED WHITE	1/1/2003 00:00:00	R	1C551122751131	1	EA	148.74	3626	BRS	7.21
6515LP9216023	SEALENT,LIGHT CURED WHITE	1/1/2003 00:00:00	R	1C551123051852	2	EA	156.39	3626	BRS	15.17
6515LP9216023	SEALENT,LIGHT CURED WHITE	1/1/2003 00:00:00	R	1C551123452449	2	EA	156.39	3626	BRS	15.17
6515LP9216023	SEALENT,LIGHT CURED WHITE	1/1/2003 00:00:00	R	1C551131131056	1	EA	145.35	3626	BRS	7.05
6515LP9216023	SEALENT,LIGHT CURED WHITE	1/1/2003 00:00:00	R	1C551132241099	6	EA	145.35	3626	BRS	42.3
6515ST1138001	CATH IV 14G	1/1/2003 00:00:00	R	1C551132656885	1	EA	1.64	3626	INR	0
6515ST1138003	CATH IV 18G	1/1/2003 00:00:00	R	1C551132656888	1	EA	1.64	3626	INR	0
6515ST3335003	GLOVE BIOGEL SIZE 6 1/2 4BX/CS	1/1/2003 00:00:00	R	1C551132450025	50	PR	1.19	3626	ISS	0
6515ST3335004	GLOVE BIOGEL SIZE 7 4BX/CS	1/1/2003 00:00:00	R	1C551132450020	50	PR	1.19	3626	ISS	0
6515ST3335005	GLOVE BIOGEL SIZE 7 1/2 4BX/CS	1/1/2003 00:00:00	R	1C551132450024	50	PR	1.19	3626	ISS	0
6515ST4083001	GLOVE EXAM LATEX LG 10BX/CS	1/1/2003 00:00:00	R	1C551130240961	10	BX	3.51	3626	ISS	0
6515ST4083001	GLOVE EXAM LATEX LG 10BX/CS	1/1/2003 00:00:00	R	1C551130911116	10	BX	3.51	3626	ISS	0
6515ST4083001	GLOVE EXAM LATEX LG 10BX/CS	1/1/2003 00:00:00	R	1C551131131057	10	BX	3.51	3626	ISS	0
6515ST4083001	GLOVE EXAM LATEX LG 10BX/CS	1/1/2003 00:00:00	R	1C551131921869	10	BX	3.51	3626	ISS	0
6515ST4083001	GLOVE EXAM LATEX LG 10BX/CS	1/1/2003 00:00:00	R	1C551132241089	50	BX	3.51	3626	ISS	0
6515ST4083001	GLOVE EXAM LATEX LG 10BX/CS	1/1/2003 00:00:00	R	1C551132600938	10	BX	3.51	3626	ISS	0

6515ST4083001	GLOVE EXAM LATEX LG 10BX/CS	1/1/2003 00:00:00	R	1C551132722372	4	BX	3.51	3626 ISS	0
6515ST4083002	GLOVE EXAM LATEX MD 10BX/CS	1/1/2003 00:00:00	R	1C551122812020	20	BX	4.17	3626 ISS	0
6515ST4083002	GLOVE EXAM LATEX MD 10BX/CS	1/1/2003 00:00:00	R	1C551123051853	20	BX	4.17	3626 ISS	0
6515ST4083002	GLOVE EXAM LATEX MD 10BX/CS	1/1/2003 00:00:00	R	1C551123360784	20	BX	4.17	3626 ISS	0
6515ST4083002	GLOVE EXAM LATEX MD 10BX/CS	1/1/2003 00:00:00	R	1C551123610669	20	BX	3.51	3626 ISS	0
6515ST4083002	GLOVE EXAM LATEX MD 10BX/CS	1/1/2003 00:00:00	R	1C551130240962	10	BX	3.51	3626 ISS	0
6515ST4083002	GLOVE EXAM LATEX MD 10BX/CS	1/1/2003 00:00:00	R	1C551130491228	20	BX	3.51	3626 ISS	0
6515ST4083002	GLOVE EXAM LATEX MD 10BX/CS	1/1/2003 00:00:00	R	1C551130590803	20	BX	3.51	3626 ISS	0
6515ST4083002	GLOVE EXAM LATEX MD 10BX/CS	1/1/2003 00:00:00	R	1C551130862159	30	BX	3.51	3626 ISS	0
6515ST4083002	GLOVE EXAM LATEX MD 10BX/CS	1/1/2003 00:00:00	R	1C551131040364	20	BX	3.51	3626 ISS	0
6515ST4083002	GLOVE EXAM LATEX MD 10BX/CS	1/1/2003 00:00:00	R	1C551131111269	20	BX	3.51	3626 ISS	0
6515ST4083002	GLOVE EXAM LATEX MD 10BX/CS	1/1/2003 00:00:00	R	1C551131131058	30	BX	3.51	3626 ISS	0
6515ST4083002	GLOVE EXAM LATEX MD 10BX/CS	1/1/2003 00:00:00	R	1C551131411600	10	BX	3.51	3626 ISS	0
6515ST4083002	GLOVE EXAM LATEX MD 10BX/CS	1/1/2003 00:00:00	R	1C551131761456	20	BX	3.51	3626 ISS	0
6515ST4083002	GLOVE EXAM LATEX MD 10BX/CS	1/1/2003 00:00:00	R	1C551132092354	40	BX	3.51	3626 ISS	0
6515ST4083002	GLOVE EXAM LATEX MD 10BX/CS	1/1/2003 00:00:00	R	1C551132241137	50	BX	3.51	3626 ISS	0
6515ST4083002	GLOVE EXAM LATEX MD 10BX/CS	1/1/2003 00:00:00	R	1C551132450019	20	BX	3.51	3626 ISS	0
6515ST4083002	GLOVE EXAM LATEX MD 10BX/CS	1/1/2003 00:00:00	R	1C551132600940	10	BX	3.51	3626 ISS	0
6515ST4083002	GLOVE EXAM LATEX MD 10BX/CS	1/1/2003 00:00:00	R	1C551132722370	5	BX	3.51	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551122811998	20	BX	4.17	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551123051854	30	BX	4.17	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551123101090	30	BX	4.17	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551123242426	30	BX	4.17	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551123360785	10	BX	4.17	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551123500843	30	BX	3.51	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551123610670	20	BX	3.51	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551130240963	40	BX	3.51	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551130422257	30	BX	3.51	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551130491218	20	BX	3.51	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551130590800	30	BX	3.51	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551130651974	30	BX	3.51	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551130711650	20	BX	3.51	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551130862081	20	BX	3.51	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551131040365	30	BX	3.51	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551131111267	30	BX	3.51	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551131131059	30	BX	3.51	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551131411596	20	BX	3.51	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551131530661	20	BX	3.51	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551131601174	10	BX	3.51	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551131670729	20	BX	3.51	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551131761454	30	BX	3.51	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551131820880	20	BX	3.51	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551131921847	30	BX	3.51	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551132092346	40	BX	3.51	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551132241124	50	BX	3.51	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551132251423	40	BX	3.51	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551132450023	30	BX	3.51	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551132600933	10	BX	3.51	3626 ISS	0
6515ST4083003	GLOVE EXAM LATEX SM 10BX/CS	1/1/2003 00:00:00	R	1C551132722371	15	BX	3.51	3626 ISS	0
6515ST5097001	SYRINGE-30CC 4BX/CS	1/1/2003 00:00:00	R	1C551122751149	30	EA	0.29	3626 ISS	0
6515ST5097001	SYRINGE-30CC 4BX/CS	1/1/2003 00:00:00	R	1C551132251025	30	EA	0.28	3626 ISS	0
6515ST5293003	GLASSES ASTRO SPEC WHITE	1/1/2003 00:00:00	R	1C551122811999	6	EA	14.25	3626 ISS	4.15
6515ST5293003	GLASSES ASTRO SPEC WHITE	1/1/2003 00:00:00	R	1C551123500844	8	EA	14.25	3626 ISS	5.53
6515ST5293003	GLASSES ASTRO SPEC WHITE	1/1/2003 00:00:00	R	1C551130070915	2	EA	14.25	3626 BRS	1.38
6515ST5293003	GLASSES ASTRO SPEC WHITE	1/1/2003 00:00:00	R	1C551130070915	6	EA	14.25	3626 ISS	4.15
6515ST5293003	GLASSES ASTRO SPEC WHITE	1/1/2003 00:00:00	R	1C551130512961	4	EA	14.95	3626 ISS	2.9
6515ST5293003	GLASSES ASTRO SPEC WHITE	1/1/2003 00:00:00	R	1C551130862082	3	EA	14.95	3626 ISS	2.18
6515ST5293003	GLASSES ASTRO SPEC WHITE	1/1/2003 00:00:00	R	1C551131131060	6	EA	14.95	3626 ISS	4.35
6515ST5332001	SURG ASPIRATOR TIP 25S	1/1/2003 00:00:00	R	1C551130070947	2	PG	9.26	3626 BRS	0.9
6515ST5332001	SURG ASPIRATOR TIP 25S	1/1/2003 00:00:00	R	1C551131220847	4	PG	9.26	3626 ISS	1.8
6515ST5332001	SURG ASPIRATOR TIP 25S	1/1/2003 00:00:00	R	1C551131761459	4	PG	9.26	3626 ISS	1.8
6515ST7240001	GLOVE DISP LATEX XSM 10BX/CS	1/1/2003 00:00:00	R	1C551123101091	3	BX	5.64	3626 ISS	0.82
6515ST7240001	GLOVE DISP LATEX XSM 10BX/CS	1/1/2003 00:00:00	R	1C551123610671	6	BX	5.64	3626 ISS	1.64
6515ST7240001	GLOVE DISP LATEX XSM 10BX/CS	1/1/2003 00:00:00	R	1C551132241068	6	BX	3.95	3626 ISS	0
6515ST7240001	GLOVE DISP LATEX XSM 10BX/CS	1/1/2003 00:00:00	R	1C551132241133	2	BX	3.95	3626 ISS	0
6515ST8208001	RAPID READOUT STEAM PK25S	1/1/2003 00:00:00	R	1C551123441340	1	CS	164.23	3626 ISS	0
6515ST8208001	RAPID READOUT STEAM PK25S	1/1/2003 00:00:00	R	1C551131191375	2	CS	164.23	3626 ISS	0
6515ST8208001	RAPID READOUT STEAM PK25S	1/1/2003 00:00:00	R	1C551132241136	1	CS	164.23	3626 ISS	0
6515ST9234004	STOPCOCK 4 WAY SET D500	1/1/2003 00:00:00	R	1C551132582826	1	EA	0.45	3626 ISS	0
6520000428335	STRIP ABRAS 400 GRIT	1/1/2003 00:00:00	R	1C551123371686	2	BX	25.17	3626 ISS	2.44
6520000428335	STRIP ABRAS 400 GRIT	1/1/2003 00:00:00	R	1C551130491219	2	BX	25.17	3626 ISS	2.44
6520000428335	STRIP ABRAS 400 GRIT	1/1/2003 00:00:00	R	1C551130491219	4	BX	25.17	3626 BRS	4.88
6520000428335	STRIP ABRAS 400 GRIT	1/1/2003 00:00:00	R	1C551130651975	1	BX	25.17	3626 ISS	1.22
6520000428335	STRIP ABRAS 400 GRIT	1/1/2003 00:00:00	R	1C551131220824	2	BX	25.17	3626 ISS	2.44
6520000428335	STRIP ABRAS 400 GRIT	1/1/2003 00:00:00	R	1C551131350733	1	BX	25.17	3626 ISS	1.22
6520001817732	CEMENT ZINC OXIDE	1/1/2003 00:00:00	R	1C551130422258	1	PG	23.87	3626 ISS	1.16
6520001871951	MOUTHPCE SALIVA EJECT	1/1/2003 00:00:00	R	1C551123441335	2	PG	18.16	3626 ISS	0
6520001871951	MOUTHPCE SALIVA EJECT	1/1/2003 00:00:00	R	1C551130070916	5	PG	18.16	3626 ISS	0
6520001871951	MOUTHPCE SALIVA EJECT	1/1/2003 00:00:00	R	1C551130862083	1	PG	18.16	3626 ISS	0
6520001871951	MOUTHPCE SALIVA EJECT	1/1/2003 00:00:00	R	1C551131040366	4	PG	18.16	3626 ISS	0
6520001871951	MOUTHPCE SALIVA EJECT	1/1/2003 00:00:00	R	1C551131670725	4	PG	18.16	3626 ISS	0
6520001871951	MOUTHPCE SALIVA EJECT	1/1/2003 00:00:00	R	1C551132241101	8	PG	18.16	3626 ISS	0
6520001871951	MOUTHPCE SALIVA EJECT	1/1/2003 00:00:00	R	1C551132450029	4	PG	18.16	3626 ISS	0
6520001871951	MOUTHPCE SALIVA EJECT	1/1/2003 00:00:00	R	1C551132450029	1	PG	18.16	3626 BRS	0
6520001938977	ROUND BUR, ENDO SZ 6 6S	1/1/2003 00:00:00	R	1C551131820860	4	PG	5.3	3626 ISS	1.03
6520005031000	BRUSH SCRATCH DENTAL	1/1/2003 00:00:00	R	1C551130070945	2	EA	3.89	3626 ISS	0
6520005156050	CLAMP RBBR DAM DNTLW3	1/1/2003 00:00:00	R	1C551130150252	15	EA	5.3	3626 BRS	0
6520005156550	CLAMP RUB DAM NO W7	1/1/2003 00:00:00	R	1C551130150253	11	EA	6.75	3626 ISS	3.6
6520005156550	CLAMP RUB DAM NO W7	1/1/2003 00:00:00	R	1C551130150253	4	EA	5.05	3626 BRS	0.98
6520005156550	CLAMP RUB DAM NO W7	1/1/2003 00:00:00	R	1C551130631384	8	EA	5.05	3626 ISS	1.96
6520005360000	HOLDER NAPKIN DENTAL	1/1/2003 00:00:00	R	1C551130070937	2	EA	1.66	3626 ISS	0.16
6520005360000	HOLDER NAPKIN DENTAL	1/1/2003 00:00:00	R	1C551130240970	5	EA	1.66	3626 ISS	0.4
6520005360000	HOLDER NAPKIN DENTAL	1/1/2003 00:00:00	R	1C551130862107	2	EA	1.66	3626 ISS	0.16
6520005360000	HOLDER NAPKIN DENTAL	1/1/2003 00:00:00	R	1C551131530662	2	EA	1.66	3626 ISS	0.16
6520005360000	HOLDER NAPKIN DENTAL	1/1/2003 00:00:00	R	1C551132251537	3	EA	1.66	3626 ISS	0.24
6520005582500	STRIP ASSORT FINE 12S	1/1/2003 00:00:00	R	1C551122812000	1	BX	7.73	3626 ISS	0.37

6520005582500	STRIP ASSORT FINE 12S	1/1/2003 00:00:00	R	1C551123371687	2	BX	7.73	3626 ISS	0.75
6520005582500	STRIP ASSORT FINE 12S	1/1/2003 00:00:00	R	1C551130491220	6	BX	7.69	3626 ISS	2.24
6520005582500	STRIP ASSORT FINE 12S	1/1/2003 00:00:00	R	1C551131220825	1	BX	7.69	3626 ISS	0.37
6520005582500	STRIP ASSORT FINE 12S	1/1/2003 00:00:00	R	1C551131361167	4	BX	7.69	3626 ISS	1.49
6520005582500	STRIP ASSORT FINE 12S	1/1/2003 00:00:00	R	1C551131601173	5	BX	7.69	3626 ISS	1.86
6520005630650	IMPRES TRAY LOW ME	1/1/2003 00:00:00	R	1C551132311204	8	EA	6.95	3626 BRS	2.7
6520005632650	IMPRES TRAY UP ME	1/1/2003 00:00:00	R	1C551132311206	1	EA	6.95	3626 BRS	0.34
6520005633650	IMPRES TRAY UP SM	1/1/2003 00:00:00	R	1C551132311203	8	EA	9.04	3626 BRS	0
6520005842565	CARVER DEN WALLS #3	1/1/2002 00:00:00	R	1C551122632177	10	EA	8.76	3626 BRS	4.25
6520005843333	WEDGE SEN DEN WOOD500	1/1/2003 00:00:00	R	1C551123441325	1	BX	17	3626 ISS	0.82
6520005843333	WEDGE SEN DEN WOOD500	1/1/2003 00:00:00	R	1C551130491175	1	BX	17	3626 ISS	0.82
6520005843333	WEDGE SEN DEN WOOD500	1/1/2003 00:00:00	R	1C551130651976	1	BX	17	3626 ISS	0.82
6520005843333	WEDGE SEN DEN WOOD500	1/1/2003 00:00:00	R	1C551130862084	1	BX	17	3626 ISS	0.82
6520005967292	GUTTA PERCHA #45	1/1/2003 00:00:00	R	1C551130131831	3	PG	7.25	3626 BRS	1.05
6520005967292	GUTTA PERCHA #45	1/1/2003 00:00:00	R	1C551132092352	1	PG	10.9	3626 BRS	0.53
6520005967292	GUTTA PERCHA #45	1/1/2003 00:00:00	R	1C551132092352	3	PG	10.9	3626 BRS	1.59
6520007219355	BAND MAT DEN NO1 12	1/1/2003 00:00:00	R	1C551122812015	10	PG	1.5	3626 ISS	0.73
6520007219355	BAND MAT DEN NO1 12	1/1/2003 00:00:00	R	1C551123051875	6	PG	1.5	3626 ISS	0.44
6520007219355	BAND MAT DEN NO1 12	1/1/2003 00:00:00	R	1C551123441330	6	PG	1.5	3626 ISS	0.44
6520007219355	BAND MAT DEN NO1 12	1/1/2003 00:00:00	R	1C551130070940	5	PG	1.5	3626 ISS	0.36
6520007219355	BAND MAT DEN NO1 12	1/1/2003 00:00:00	R	1C551130491233	10	PG	1.5	3626 ISS	0.73
6520007219355	BAND MAT DEN NO1 12	1/1/2003 00:00:00	R	1C551130862109	4	PG	1.5	3626 ISS	0.29
6520007219355	BAND MAT DEN NO1 12	1/1/2003 00:00:00	R	1C551131131078	6	PG	1.5	3626 BRS	0.44
6520007219355	BAND MAT DEN NO1 12	1/1/2003 00:00:00	R	1C551131530660	4	PG	1.5	3626 BRS	0.29
6520007219355	BAND MAT DEN NO1 12	1/1/2003 00:00:00	R	1C551131820869	1	PG	1.5	3626 ISS	0.07
6520007219355	BAND MAT DEN NO1 12	1/1/2003 00:00:00	R	1C551131820869	19	PG	1.5	3626 BRS	1.38
6520007219355	BAND MAT DEN NO1 12	1/1/2003 00:00:00	R	1C551132674556	10	PG	1.12	3626 INR	0.54
6520007219355	BAND MAT DEN NO1 12	1/1/2003 00:00:00	R	1C551132674559	10	PG	1.12	3626 INR	0.54
6520007219356	BAND MAT DEN NO2 12	1/1/2002 00:00:00	R	1C551122632178	6	PG	0.52	3626 BRS	0
6520007219356	BAND MAT DEN NO2 12	1/1/2003 00:00:00	R	1C551122812001	4	PG	0.52	3626 BRS	0
6520007219356	BAND MAT DEN NO2 12	1/1/2003 00:00:00	R	1C551130070917	5	PG	0.52	3626 ISS	0
6520007219356	BAND MAT DEN NO2 12	1/1/2003 00:00:00	R	1C551130862085	4	PG	0.52	3626 ISS	0
6520007219356	BAND MAT DEN NO2 12	1/1/2003 00:00:00	R	1C551131131062	6	PG	0.52	3626 ISS	0
6520007219356	BAND MAT DEN NO2 12	1/1/2003 00:00:00	R	1C551132091439	15	PG	0.52	3626 ISS	0
6520007219356	BAND MAT DEN NO2 12	1/1/2003 00:00:00	R	1C551132241088	5	PG	0.52	3626 ISS	0
6520007219356	BAND MAT DEN NO2 12	1/1/2003 00:00:00	R	1C551132450022	6	PG	0.52	3626 ISS	0
6520007542769	RUBBER DAM MED 6IN 36S	1/1/2003 00:00:00	R	1C551123242419	2	PG	10.47	3626 ISS	0
6520007542769	RUBBER DAM MED 6IN 36S	1/1/2003 00:00:00	R	1C551123360786	3	PG	10.47	3626 ISS	0
6520007542769	RUBBER DAM MED 6IN 36S	1/1/2003 00:00:00	R	1C551130070918	5	PG	10.47	3626 ISS	0
6520007542769	RUBBER DAM MED 6IN 36S	1/1/2003 00:00:00	R	1C551130422259	6	PG	10.47	3626 ISS	0
6520007542769	RUBBER DAM MED 6IN 36S	1/1/2003 00:00:00	R	1C551131220826	6	PG	10.47	3626 ISS	0
6520007542769	RUBBER DAM MED 6IN 36S	1/1/2003 00:00:00	R	1C551131282199	4	PG	10.47	3626 ISS	0
6520007542769	RUBBER DAM MED 6IN 36S	1/1/2003 00:00:00	R	1C551131411597	4	PG	10.47	3626 ISS	0
6520007542769	RUBBER DAM MED 6IN 36S	1/1/2003 00:00:00	R	1C551131820884	4	PG	10.47	3626 ISS	0
6520007542769	RUBBER DAM MED 6IN 36S	1/1/2003 00:00:00	R	1C551131921870	1	PG	10.47	3626 ISS	0
6520007542769	RUBBER DAM MED 6IN 36S	1/1/2003 00:00:00	R	1C551132091430	6	PG	10.47	3626 ISS	0
6520007542769	RUBBER DAM MED 6IN 36S	1/1/2003 00:00:00	R	1C551132241132	6	PG	10.47	3626 ISS	0
6520007542770	RUBBER DAM HEAVY 6IN 36S	1/1/2003 00:00:00	R	1C551131481474	3	PG	7.9	3626 ISS	1.15
6520007542770	RUBBER DAM HEAVY 6IN 36S	1/1/2003 00:00:00	R	1C551131820864	4	PG	7.9	3626 ISS	1.53
6520007542770	RUBBER DAM HEAVY 6IN 36S	1/1/2003 00:00:00	R	1C551132091442	1	PG	7.9	3626 BRS	0.38
6520007542770	RUBBER DAM HEAVY 6IN 36S	1/1/2003 00:00:00	R	1C551132241104	1	PG	7.9	3626 ISS	0.38
6520007822648	MIRROR MOUTH EXAM PLA	1/1/2003 00:00:00	R	1C551122751138	15	EA	2.5	3626 ISS	1.82
6520007822648	MIRROR MOUTH EXAM PLA	1/1/2003 00:00:00	R	1C551122812012	10	EA	2.51	3626 BRS	1.22
6520007822648	MIRROR MOUTH EXAM PLA	1/1/2003 00:00:00	R	1C551130070933	6	EA	2.5	3626 ISS	0.73
6520007822648	MIRROR MOUTH EXAM PLA	1/1/2003 00:00:00	R	1C551130771351	20	EA	2.57	3626 ISS	2.49
6520007822648	MIRROR MOUTH EXAM PLA	1/1/2003 00:00:00	R	1C551132241109	5	EA	2.57	3626 ISS	0.62
6520007822648	MIRROR MOUTH EXAM PLA	1/1/2003 00:00:00	R	1C551132241842	15	EA	2.57	3626 ISS	1.87
6520007826469	CAVITY LINING	1/1/2003 00:00:00	R	1C551122812002	2	SE	5.77	3626 ISS	0
6520007826469	CAVITY LINING	1/1/2003 00:00:00	R	1C551130512962	1	SE	5.89	3626 ISS	0
6520007826469	CAVITY LINING	1/1/2003 00:00:00	R	1C551131820875	2	SE	5.89	3626 BRS	0
6520008542495	ELEVATOR ROOT COGS B	1/1/2002 00:00:00	R	1C551122612832	1	EA	28.99	3626 BRS	0
6520008542496	ELEVATOR ROOT COGS A	1/1/2003 00:00:00	R	1C551131111274	6	EA	30.1	3626 BRS	8.76
6520009041979	POINT ENDO PAPER MED	1/1/2003 00:00:00	R	1C551123051855	5	PG	4.67	3626 ISS	1.13
6520009351007	FLOSS XFINE 100YD 36S	1/1/2003 00:00:00	R	1C551122751132	1	PG	57.84	3626 BRS	0
6520009351007	FLOSS XFINE 100YD 36S	1/1/2003 00:00:00	R	1C551123051856	3	PG	57.84	3626 BRS	0
6520009351007	FLOSS XFINE 100YD 36S	1/1/2003 00:00:00	R	1C551130862086	1	PG	57.84	3626 BRS	0
6520009357252	CARVER DENTAL TANNER	1/1/2003 00:00:00	R	1C551123360787	5	EA	8.75	3626 BRS	2.12
6520009357252	CARVER DENTAL TANNER	1/1/2003 00:00:00	R	1C551123360787	1	EA	8.76	3626 BRS	0.42
6520009357254	CARVER DEN CLEO-DISCO	1/1/2003 00:00:00	R	1C551122962293	6	EA	8.55	3626 ISS	2.49
6520009357256	PLUGGER AMALGAM DEN2T	1/1/2003 00:00:00	R	1C551122752633	10	EA	8.65	3626 BRS	4.2
6520009359697	CLAMP RBBR DAM NO 8	1/1/2003 00:00:00	R	1C551130150251	2	EA	3.71	3626 ISS	0.36
6520009359701	CLAMP RUBBER DAM M8A	1/1/2003 00:00:00	R	1C551130631378	8	EA	3.71	3626 ISS	1.44
6520009359701	CLAMP RUBBER DAM M8A	1/1/2003 00:00:00	R	1C551131610915	14	EA	3.82	3626 ISS	2.59
6520009359701	CLAMP RUBBER DAM M8A	1/1/2003 00:00:00	R	1C551131610915	10	EA	3.82	3626 BRS	1.85
6520009359701	CLAMP RUBBER DAM M8A	1/1/2003 00:00:00	R	1C551131820859	10	EA	3.82	3626 ISS	1.85
6520009857123	RETAINER MATRIX DEN	1/1/2003 00:00:00	R	1C551122751133	4	EA	15.44	3626 ISS	3
6520009857123	RETAINER MATRIX DEN	1/1/2003 00:00:00	R	1C551122751133	1	EA	15.44	3626 BRS	0.75
6520009857123	RETAINER MATRIX DEN	1/1/2003 00:00:00	R	1C551123051857	2	EA	15.44	3626 ISS	1.5
6520009857123	RETAINER MATRIX DEN	1/1/2003 00:00:00	R	1C551123051857	1	EA	15.44	3626 BRS	0.75
6520010032272	BUR DENT SZ 35 10S	1/1/2003 00:00:00	R	1C551131131063	4	PG	10.19	3626 BRS	0
6520010032274	BUR DENT HD SZ 2 10S	1/1/2003 00:00:00	R	1C551130422260	5	PG	6.41	3626 ISS	1.55
6520010032274	BUR DENT HD SZ 2 10S	1/1/2003 00:00:00	R	1C551131820868	2	PG	13.06	3626 BRS	1.27
6520010032274	BUR DENT HD SZ 2 10S	1/1/2003 00:00:00	R	1C551131820868	3	PG	13.06	3626 ISS	1.9
6520010032275	BUR DENT HD SZ 4 10S	1/1/2003 00:00:00	R	1C551130711642	6	PG	13.06	3626 ISS	3.8
6520010032275	BUR DENT HD SZ 4 10S	1/1/2003 00:00:00	R	1C551132091435	6	PG	13.54	3626 ISS	3.94
6520010032275	BUR DENT HD SZ 4 10S	1/1/2003 00:00:00	R	1C551132600937	5	PG	13.54	3626 ISS	3.28
6520010032275	BUR DENT HD SZ 4 10S	1/1/2003 00:00:00	R	1C551132600937	1	PG	13.54	3626 BRS	0.66
6520010032278	BUR DENT SZ 699 10S	1/1/2003 00:00:00	R	1C551130771357	8	PG	4.01	3626 ISS	1.56
6520010032278	BUR DENT SZ 699 10S	1/1/2003 00:00:00	R	1C551131820879	7	PG	8.34	3626 BRS	2.83
6520010032278	BUR DENT SZ 699 10S	1/1/2003 00:00:00	R	1C551131820879	1	PG	8.34	3626 ISS	0.4
6520010032278	BUR DENT SZ 699 10S	1/1/2003 00:00:00	R	1C551132091433	4	PG	8.34	3626 BRS	1.62
6520010032278	BUR DENT SZ 699 10S	1/1/2003 00:00:00	R	1C551132091433	4	PG	8.34	3626 ISS	1.62
6520010032278	BUR DENT SZ 699 10S	1/1/2003 00:00:00	R	1C551132600942	3	PG	8.34	3626 BRS	1.21
6520010032278	BUR DENT SZ 699 10S	1/1/2003 00:00:00	R	1C551132600942	5	PG	8.34	3626 ISS	2.02
6520010032282	BUR DENT SZ 4 10S	1/1/2003 00:00:00	R	1C551130711654	5	PG	13.54	3626 ISS	3.28
6520010032427	BUR DEN AHP 33.5 10S	1/1/2003 00:00:00	R	1C551130631379	7	PG	13.54	3626 BRS	4.6

6520010032427	BUR DEN AHP 33.5 10S	1/1/2003 00:00:00	R	1C551130631379	3 PG	13.06	3626 ISS	1.9
6520010033130	BUR DENT SZ 2 10S	1/1/2003 00:00:00	R	1C551130422267	6 PG	13.06	3626 ISS	3.8
6520010033130	BUR DENT SZ 2 10S	1/1/2003 00:00:00	R	1C551130711655	3 PG	13.54	3626 BRS	1.97
6520010033130	BUR DENT SZ 2 10S	1/1/2003 00:00:00	R	1C551130711655	3 PG	13.06	3626 ISS	1.9
6520010033137	BUR DENT SZ 6 10S	1/1/2003 00:00:00	R	1C551130711643	5 PG	13.06	3626 ISS	3.17
6520010033137	BUR DENT SZ 6 10S	1/1/2003 00:00:00	R	1C551132091434	4 PG	13.06	3626 ISS	2.53
6520010033915	BUR DENT SZ 56 10S	1/1/2003 00:00:00	R	1C551130491221	6 PG	13.54	3626 ISS	3.94
6520010033915	BUR DENT SZ 56 10S	1/1/2003 00:00:00	R	1C551130711644	6 PG	13.54	3626 BRS	3.94
6520010033916	BUR DENT SZ 57 10S	1/1/2003 00:00:00	R	1C551130491222	6 PG	13.54	3626 ISS	3.94
6520010033916	BUR DENT SZ 57 10S	1/1/2003 00:00:00	R	1C551130711645	4 PG	13.54	3626 BRS	2.63
6520010033916	BUR DENT SZ 57 10S	1/1/2003 00:00:00	R	1C551130711645	2 PG	13.54	3626 ISS	1.31
6520010033917	BUR EX FR AHP 170L 10	1/1/2003 00:00:00	R	1C551130240971	8 PG	9.41	3626 ISS	0
6520010037702	BUR DENT SZ 557 10S	1/1/2003 00:00:00	R	1C551130150254	5 PG	9.18	3626 BRS	0
6520010037702	BUR DENT SZ 557 10S	1/1/2003 00:00:00	R	1C551130150254	5 PG	9.18	3626 BRS	0
6520010037702	BUR DENT SZ 557 10S	1/1/2003 00:00:00	R	1C551130150254	5 PG	8.93	3626 ISS	0
6520010037702	BUR DENT SZ 557 10S	1/1/2003 00:00:00	R	1C551132091438	10 PG	9.18	3626 ISS	0
6520010037702	BUR DENT SZ 557 10S	1/1/2003 00:00:00	R	1C551132600935	5 PG	9.18	3626 ISS	0
6520010037703	BUR DENT HD SZ 6 10S	1/1/2003 00:00:00	R	1C551130711656	6 PG	13.06	3626 ISS	3.8
6520010037703	BUR DENT HD SZ 6 10S	1/1/2003 00:00:00	R	1C551130771354	8 PG	13.54	3626 ISS	5.25
6520010037703	BUR DENT HD SZ 6 10S	1/1/2003 00:00:00	R	1C551132091436	6 PG	13.54	3626 ISS	3.94
6520010270344	BUR DENTAL STR HNDPC	1/1/2003 00:00:00	R	1C551131680716	2 EA	7.59	3626 ISS	0.74
6520010270345	BUR DENT STR HNDPC 2	1/1/2003 00:00:00	R	1C551131680717	1 EA	7.59	3626 BRS	0.37
6520010270345	BUR DENT STR HNDPC 2	1/1/2003 00:00:00	R	1C551131680717	1 EA	7.59	3626 ISS	0.37
6520010270346	BUR DENT STR HNDPC	1/1/2003 00:00:00	R	1C551131680718	2 EA	6.2	3626 BRS	0
6520010475629	PROBE PERIODON NABERS	1/1/2003 00:00:00	R	1C551122951603	20 EA	10.61	3626 BRS	10.29
6520010490422	BUR DENT SZ .500 10S	1/1/2003 00:00:00	R	1C551130771358	4 PG	13.06	3626 ISS	2.53
6520010490422	BUR DENT SZ .500 10S	1/1/2003 00:00:00	R	1C551132091432	8 PG	13.06	3626 ISS	5.07
6520010535549	CARVER DNTL AMALGAM	1/1/2003 00:00:00	R	1C551123380667	1 EA	7.88	3626 ISS	0.38
6520010535549	CARVER DNTL AMALGAM	1/1/2003 00:00:00	R	1C551131400740	5 EA	8.8	3626 BRS	2.13
6520010535549	CARVER DNTL AMALGAM	1/1/2003 00:00:00	R	1C551131400740	7 EA	8.8	3626 ISS	2.99
6520010561975	STRIP ABRASIVE DENTAL	1/1/2003 00:00:00	R	1C551123371689	2 PG	18	3626 BRS	1.75
6520010561975	STRIP ABRASIVE DENTAL	1/1/2003 00:00:00	R	1C551132091333	2 PG	18	3626 BRS	1.75
6520010571266	WEDGE SET DENTAL 400S	1/1/2003 00:00:00	R	1C551122941989	1 SE	28.45	3626 ISS	1.38
6520010571266	WEDGE SET DENTAL 400S	1/1/2003 00:00:00	R	1C551123051858	2 SE	28.45	3626 ISS	2.76
6520010571266	WEDGE SET DENTAL 400S	1/1/2003 00:00:00	R	1C551123441326	1 SE	28.45	3626 ISS	1.38
6520010571266	WEDGE SET DENTAL 400S	1/1/2003 00:00:00	R	1C551130862087	1 SE	28.45	3626 ISS	1.38
6520010637477	FLOSS WAXED DEN 24S	1/1/2003 00:00:00	R	1C551122751134	6 EA	3.32	3626 ISS	0.97
6520010637477	FLOSS WAXED DEN 24S	1/1/2003 00:00:00	R	1C551123051859	2 EA	3.32	3626 ISS	0.32
6520010637477	FLOSS WAXED DEN 24S	1/1/2003 00:00:00	R	1C551130862088	1 EA	3.32	3626 ISS	0.16
6520010637477	FLOSS WAXED DEN 24S	1/1/2003 00:00:00	R	1C551130870711	1 EA	3.32	3626 ISS	0.16
6520010985785	STRIP SHIM STOCK 300S	1/1/2003 00:00:00	R	1C551130512975	1 BX	12.3	3626 ISS	0.6
6520010985812	BUR DEN FIN#7902 10S	1/1/2003 00:00:00	R	1C551130711646	6 PG	16.5	3626 ISS	0
6520010985812	BUR DEN FIN#7902 10S	1/1/2003 00:00:00	R	1C551130771353	8 PG	14.29	3626 BRS	0
6520010985812	BUR DEN FIN#7902 10S	1/1/2003 00:00:00	R	1C551132091437	8 PG	14.29	3626 ISS	0
6520010985813	BUR DEN FIN #7106 10S	1/1/2003 00:00:00	R	1C551123051860	5 PG	16.74	3626 BRS	4.06
6520010985813	BUR DEN FIN #7106 10S	1/1/2003 00:00:00	R	1C551130033380	15 PG	16.74	3626 INR	12.18
6520010985816	BUR DEN FIN #7204 10S	1/1/2003 00:00:00	R	1C551130711647	6 PG	14.29	3626 BRS	0
6520010985824	IMPRESSION MATL PASTE	1/1/2003 00:00:00	R	1C551131411607	1 PG	61.56	3626 ISS	0
6520010985824	IMPRESSION MATL PASTE	1/1/2003 00:00:00	R	1C551131530665	3 PG	61.56	3626 ISS	0
6520010992318	BUR DEN EXCAV #245 10	1/1/2003 00:00:00	R	1C551123051861	5 PG	13.06	3626 ISS	3.17
6520010992318	BUR DEN EXCAV #245 10	1/1/2003 00:00:00	R	1C551123251151	5 PG	13.06	3626 ISS	3.17
6520010992318	BUR DEN EXCAV #245 10	1/1/2003 00:00:00	R	1C551130070919	10 PG	13.06	3626 ISS	6.33
6520010992318	BUR DEN EXCAV #245 10	1/1/2003 00:00:00	R	1C551130240964	8 PG	13.54	3626 BRS	5.25
6520010992318	BUR DEN EXCAV #245 10	1/1/2003 00:00:00	R	1C551130711648	6 PG	13.54	3626 ISS	3.94
6520010992318	BUR DEN EXCAV #245 10	1/1/2003 00:00:00	R	1C551131131064	6 PG	13.54	3626 ISS	3.94
6520010992318	BUR DEN EXCAV #245 10	1/1/2003 00:00:00	R	1C551132091443	6 PG	13.54	3626 ISS	3.94
6520010992318	BUR DEN EXCAV #245 10	1/1/2003 00:00:00	R	1C551132331419	8 PG	13.54	3626 ISS	5.25
6520011011942	STRIP ABRASE DEN 120S	1/1/2002 00:00:00	R	1C551122612835	1 PG	29.76	3626 BRS	1.44
6520011011942	STRIP ABRASE DEN 120S	1/1/2003 00:00:00	R	1C551123371688	2 PG	29.76	3626 BRS	2.89
6520011060099	BUR DEN EXCAV#1958 10	1/1/2003 00:00:00	R	1C551130711649	6 PG	5.46	3626 ISS	1.59
6520011363687	MANDREL DEN HNPC 3S	1/1/2003 00:00:00	R	1C551130150978	3 PG	12.17	3626 ISS	0
6520011363687	MANDREL DEN HNPC 3S	1/1/2003 00:00:00	R	1C551130631380	4 PG	15.2	3626 ISS	0
6520011363687	MANDREL DEN HNPC 3S	1/1/2003 00:00:00	R	1C551131220827	3 PG	15.2	3626 ISS	0
6520011378443	BUR DEN EXCAV#329 10S	1/1/2003 00:00:00	R	1C551123051862	5 PG	6.41	3626 ISS	1.55
6520011399236	ADHESIVE ALGINATE	1/1/2003 00:00:00	R	1C551130141383	3 CN	16.77	3626 ISS	0
6520011399236	ADHESIVE ALGINATE	1/1/2003 00:00:00	R	1C551130512963	4 CN	16.77	3626 BRS	0
6520011399236	ADHESIVE ALGINATE	1/1/2003 00:00:00	R	1C551130862089	1 CN	16.2	3626 ISS	0
6520011536089	HEMODENT DENT 10CC	1/1/2003 00:00:00	R	1C551123101093	2 BT	11.15	3626 ISS	0
6520011536089	HEMODENT DENT 10CC	1/1/2003 00:00:00	R	1C551130070941	2 BT	11.15	3626 ISS	0
6520011536089	HEMODENT DENT 10CC	1/1/2003 00:00:00	R	1C551130240972	2 BT	11.15	3626 BRS	0
6520011732081	SYRINGE KIT DEN 12ML	1/1/2003 00:00:00	R	1C551122751135	1 KT	22.75	3626 ISS	1.1
6520011732081	SYRINGE KIT DEN 12ML	1/1/2003 00:00:00	R	1C551130070920	1 KT	22.75	3626 ISS	1.1
6520011732081	SYRINGE KIT DEN 12ML	1/1/2003 00:00:00	R	1C551130422261	1 KT	22.75	3626 ISS	1.1
6520011732081	SYRINGE KIT DEN 12ML	1/1/2003 00:00:00	R	1C551130862090	1 KT	22.75	3626 ISS	1.1
6520011732081	SYRINGE KIT DEN 12ML	1/1/2003 00:00:00	R	1C551132241096	1 KT	22.75	3626 ISS	1.1
6520011824633	POINT PULP CANAL 100S	1/1/2003 00:00:00	R	1C551132092357	3 PG	6.9	3626 ISS	1
6520012091221	CARVER DENTAL AMALGAM	1/1/2003 00:00:00	R	1C551123380669	1 EA	8.55	3626 BRS	0.41
6520012091221	CARVER DENTAL AMALGAM	1/1/2003 00:00:00	R	1C551130422277	6 EA	8.55	3626 BRS	2.49
6520012262904	PAPER ARTICULATING200	1/1/2003 00:00:00	R	1C551130862104	2 PG	19.95	3626 BRS	1.94
6520012710633	POINT ENDODON SZ FINE	1/1/2003 00:00:00	R	1C551132092361	2 PG	17.92	3626 BRS	1.74
6520012710633	POINT ENDODON SZ FINE	1/1/2003 00:00:00	R	1C551132092361	1 PG	17.92	3626 BRS	0.87
6520012757348	TIP TOOTH CONDITIONER	1/1/2003 00:00:00	R	1C551123441347	3 PG	5.57	3626 ISS	0
6520012757348	TIP TOOTH CONDITIONER	1/1/2003 00:00:00	R	1C551130422284	3 PG	5.57	3626 ISS	0
6520012757348	TIP TOOTH CONDITIONER	1/1/2003 00:00:00	R	1C551131220836	8 PG	5.65	3626 ISS	0
6520012757348	TIP TOOTH CONDITIONER	1/1/2003 00:00:00	R	1C551131921867	1 PG	5.65	3626 ISS	0
6520012757348	TIP TOOTH CONDITIONER	1/1/2003 00:00:00	R	1C551131921867	1 PG	5.65	3626 BRS	0
6520012757348	TIP TOOTH CONDITIONER	1/1/2003 00:00:00	R	1C551132241843	8 PG	5.65	3626 ISS	0
6520012757348	TIP TOOTH CONDITIONER	1/1/2003 00:00:00	R	1C551132251533	3 PG	5.65	3626 ISS	0
6520012757348	TIP TOOTH CONDITIONER	1/1/2003 00:00:00	R	1C551132331405	6 PG	5.65	3626 ISS	0
6520012757349	SYRINGE TOOTH GEL 2S	1/1/2003 00:00:00	R	1C551122812016	2 PG	15.21	3626 ISS	0
6520012757349	SYRINGE TOOTH GEL 2S	1/1/2003 00:00:00	R	1C551123441331	1 PG	15.43	3626 BRS	0
6520012757349	SYRINGE TOOTH GEL 2S	1/1/2003 00:00:00	R	1C551123441331	2 PG	15.43	3626 BRS	0
6520012757349	SYRINGE TOOTH GEL 2S	1/1/2003 00:00:00	R	1C551130070942	4 PG	15.43	3626 ISS	0
6520012757349	SYRINGE TOOTH GEL 2S	1/1/2003 00:00:00	R	1C551131220842	2 PG	15.55	3626 ISS	0
6520012757349	SYRINGE TOOTH GEL 2S	1/1/2003 00:00:00	R	1C551131820863	2 PG	15.55	3626 ISS	0
6520012757349	SYRINGE TOOTH GEL 2S	1/1/2003 00:00:00	R	1C551131921857	3 PG	15.55	3626 ISS	0

6520012757349	SYRINGE TOOTH GEL 2S	1/1/2003 00:00:00	R	1C551132241135	5	PG	15.55	3626 BRS	0
6520012757349	SYRINGE TOOTH GEL 2S	1/1/2003 00:00:00	R	1C551132241135	1	PG	15.55	3626 ISS	0
6520012764529	SYRINGE TIP DEN 5S	1/1/2003 00:00:00	R	1C551123051884	1	PG	15.42	3626 ISS	0.75
6520012764529	SYRINGE TIP DEN 5S	1/1/2003 00:00:00	R	1C551123242427	2	PG	15.42	3626 ISS	1.5
6520012764529	SYRINGE TIP DEN 5S	1/1/2003 00:00:00	R	1C551131390297	3	PG	15.42	3626 ISS	2.24
6520012764529	SYRINGE TIP DEN 5S	1/1/2003 00:00:00	R	1C551132241106	1	PG	15.42	3626 ISS	0.75
6520012818793	INSERT HANDPIECE DEN	1/1/2003 00:00:00	R	1C551122751136	2	EA	111.8	3626 ISS	0
6520012818793	INSERT HANDPIECE DEN	1/1/2003 00:00:00	R	1C551130743220	20	EA	84.18	3626 INR	0
6520012831070	BUR DENTAL EXCAVATING	1/1/2003 00:00:00	R	1C551131820885	10	PG	4.44	3626 BRS	2.15
6520012833709	FLOSS WAXED 12S	1/1/2002 00:00:00	R	1C551122612855	1	PG	46.31	3626 BRS	2.25
6520012833709	FLOSS WAXED 12S	1/1/2003 00:00:00	R	1C551123051891	1	PG	46.31	3626 BRS	2.25
6520013576710	DRESSING DRY SOCKET60	1/1/2003 00:00:00	R	1C551130240965	1	PG	34.61	3626 BRS	1.68
6520013576710	DRESSING DRY SOCKET60	1/1/2003 00:00:00	R	1C551130422262	3	PG	34.61	3626 ISS	5.04
6520013576710	DRESSING DRY SOCKET60	1/1/2003 00:00:00	R	1C551130422262	6	PG	34.61	3626 BRS	10.07
6520013610243	DENTIN DESENSITIZER	1/1/2003 00:00:00	R	1C551132241141	2	BT	42.9	3626 ISS	0
6520013691718	BUR DEN SURG HD SZ702	1/1/2003 00:00:00	R	1C551130491241	6	EA	5.4	3626 BRS	1.57
6520013780055	APPLICATOR TIP DEN200	1/1/2003 00:00:00	R	1C551130422263	4	PG	30.4	3626 BRS	5.9
6520013780055	APPLICATOR TIP DEN200	1/1/2003 00:00:00	R	1C551131220828	2	PG	30.4	3626 BRS	2.95
6520013780055	APPLICATOR TIP DEN200	1/1/2003 00:00:00	R	1C551131220828	4	PG	30.4	3626 ISS	5.9
6520013780055	APPLICATOR TIP DEN200	1/1/2003 00:00:00	R	1C551132091440	4	PG	30.4	3626 ISS	5.9
6520013780055	APPLICATOR TIP DEN200	1/1/2003 00:00:00	R	1C551132450028	2	PG	30.4	3626 ISS	2.95
6520013780055	APPLICATOR TIP DEN200	1/1/2003 00:00:00	R	1C551132450028	4	PG	30.4	3626 BRS	5.9
6520013849297	SALIVA EJECTR DEN1000	1/1/2003 00:00:00	R	1C551122751142	5	PG	2.35	3626 ISS	0
6520013849297	SALIVA EJECTR DEN1000	1/1/2003 00:00:00	R	1C551123051877	5	PG	2.35	3626 ISS	0
6520013849297	SALIVA EJECTR DEN1000	1/1/2003 00:00:00	R	1C551130070943	5	PG	2.38	3626 BRS	0
6520013849297	SALIVA EJECTR DEN1000	1/1/2003 00:00:00	R	1C551130070943	3	PG	2.38	3626 ISS	0
6520013849297	SALIVA EJECTR DEN1000	1/1/2003 00:00:00	R	1C551130422268	4	PG	2.38	3626 ISS	0
6520013849297	SALIVA EJECTR DEN1000	1/1/2003 00:00:00	R	1C551130743231	24	PG	2.12	3626 INR	2.47
6520013849297	SALIVA EJECTR DEN1000	1/1/2003 00:00:00	R	1C551130862110	10	PG	2.12	3626 ISS	1.03
6520013849297	SALIVA EJECTR DEN1000	1/1/2003 00:00:00	R	1C551131040370	6	PG	2.12	3626 ISS	0.62
6520013849297	SALIVA EJECTR DEN1000	1/1/2003 00:00:00	R	1C551131220843	8	PG	2.38	3626 ISS	0
6520013849297	SALIVA EJECTR DEN1000	1/1/2003 00:00:00	R	1C551131530666	4	PG	2.38	3626 ISS	0
6520013849297	SALIVA EJECTR DEN1000	1/1/2003 00:00:00	R	1C551131670730	6	PG	2.38	3626 ISS	0
6520013849297	SALIVA EJECTR DEN1000	1/1/2003 00:00:00	R	1C551131752244	4	PG	2.38	3626 ISS	0
6520013849297	SALIVA EJECTR DEN1000	1/1/2003 00:00:00	R	1C551132450030	3	PG	2.38	3626 ISS	0
6520014377036	FLOSS WAXED DENTAL	1/1/2003 00:00:00	R	1C551130422264	1	PG	30.08	3626 BRS	1.46
6520014377036	FLOSS WAXED DENTAL	1/1/2003 00:00:00	R	1C551130491223	2	PG	24.14	3626 BRS	2.34
6520014377036	FLOSS WAXED DENTAL	1/1/2003 00:00:00	R	1C551130651977	4	PG	24.14	3626 BRS	4.68
6520014377036	FLOSS WAXED DENTAL	1/1/2003 00:00:00	R	1C551130862091	3	PG	24.14	3626 BRS	3.51
6520014377036	FLOSS WAXED DENTAL	1/1/2003 00:00:00	R	1C551131621519	1	PG	27.9	3626 BRS	1.35
6520014377036	FLOSS WAXED DENTAL	1/1/2003 00:00:00	R	1C551132092362	8	PG	23.81	3626 BRS	9.24
6520014377036	FLOSS WAXED DENTAL	1/1/2003 00:00:00	R	1C551132241098	3	PG	23.81	3626 BRS	3.46
6520BP6221001	AUTOMATRIX BANDS	1/1/2003 00:00:00	R	1C551123051886	1	PG	25.98	3626 BRS	1.26
6520BP6221001	AUTOMATRIX BANDS	1/1/2003 00:00:00	R	1C551131954618	1	PG	26.24	3626 INR	0
6520EEADC01CS	DENTAL FIELD UNIT	1/1/2003 00:00:00	R	1C551130527400	1	EA	5150	3626 BRS	249.78
6520HM7267008	VITREBOND, GLASS IONOMER	1/1/2003 00:00:00	R	1C551131492639	2	KT	104.2	3626 ISS	10.11
6520HM7267008	VITREBOND, GLASS IONOMER	1/1/2003 00:00:00	R	1C551131921844	1	KT	104.2	3626 BRS	5.05
6520HM7267008	VITREBOND, GLASS IONOMER	1/1/2003 00:00:00	R	1C551132331414	2	KT	104.2	3626 ISS	10.11
6520HM7267010	KETAC-CEM,APPLICAPS 50S	1/1/2003 00:00:00	R	1C551123051878	2	BX	103.1	3626 ISS	10
6520HM7267013	PROPHY PASTE DENT	1/1/2002 00:00:00	R	1C551121831458	2	CS	118.82	3626 BRS	0
6520HM7267013	PROPHY PASTE DENT	1/1/2002 00:00:00	R	1C551121911921	1	CS	118.82	3626 BRS	0
6520HM7267015	PURE-VAC CLEANER 2LTR	1/1/2003 00:00:00	R	1C551123441327	3	EA	30.59	3626 ISS	4.45
6520HM7267015	PURE-VAC CLEANER 2LTR	1/1/2003 00:00:00	R	1C551131411598	3	EA	31.43	3626 ISS	4.57
6520HM7267015	PURE-VAC CLEANER 2LTR	1/1/2003 00:00:00	R	1C551132091446	3	EA	31.43	3626 ISS	4.57
6520HM7267015	PURE-VAC CLEANER 2LTR	1/1/2003 00:00:00	R	1C551132251019	3	EA	31.43	3626 ISS	4.57
6520HM7267017	VALIANT PHD,AMALGAM 500S	1/1/2003 00:00:00	R	1C551130141384	1	PG	194	3626 ISS	9.41
6520HM7267017	VALIANT PHD,AMALGAM 500S	1/1/2003 00:00:00	R	1C551132450033	1	PG	203.83	3626 ISS	9.89
6520HM7267019	SEALANT ULTRASEAL KIT DEN	1/1/2003 00:00:00	R	1C551122812003	2	KT	37.36	3626 ISS	3.62
6520HM7267019	SEALANT ULTRASEAL KIT DEN	1/1/2003 00:00:00	R	1C551123101087	2	KT	37.36	3626 ISS	3.62
6520HM7267019	SEALANT ULTRASEAL KIT DEN	1/1/2003 00:00:00	R	1C551131131065	1	KT	37.36	3626 ISS	1.81
6520HM7267019	SEALANT ULTRASEAL KIT DEN	1/1/2003 00:00:00	R	1C551131220829	1	KT	37.36	3626 ISS	1.81
6520HM7267019	SEALANT ULTRASEAL KIT DEN	1/1/2003 00:00:00	R	1C551132241067	5	KT	37.39	3626 BRS	9.07
6520HM7267019	SEALANT ULTRASEAL KIT DEN	1/1/2003 00:00:00	R	1C551132241067	3	KT	37.36	3626 ISS	5.44
6520L0014502BPA	PEESO REAMER #1	1/1/2003 00:00:00	R	1C551131602219	4	VI	6.85	3626 BRS	0
6520L100013	HAND MIRROR OVAL DENT	1/1/2003 00:00:00	R	1C551130070951	1	EA	1.54	3626 ISS	0.07
6520L100013	HAND MIRROR OVAL DENT	1/1/2003 00:00:00	R	1C551130512972	1	EA	1.54	3626 ISS	0.07
6520L100013	HAND MIRROR OVAL DENT	1/1/2003 00:00:00	R	1C551131530696	2	EA	1.54	3626 ISS	0.15
6520L100212	CUP BROWNIE 12S	1/1/2003 00:00:00	R	1C551123360797	2	BX	15.6	3626 ISS	0
6520L100213	CUP GREENIE 12'S	1/1/2003 00:00:00	R	1C551123360796	2	BX	15.37	3626 ISS	0
6520L100213	CUP GREENIE 12'S	1/1/2003 00:00:00	R	1C551132092347	4	BX	15.6	3626 BRS	0
6520L100213	CUP GREENIE 12'S	1/1/2003 00:00:00	R	1C551132092347	2	BX	15.6	3626 ISS	0
6520L100249	TRAY FLUORIDE SMALL 100	1/1/2003 00:00:00	R	1C551123051863	1	PG	47.79	3626 ISS	2.32
6520L100249	TRAY FLUORIDE SMALL 100	1/1/2003 00:00:00	R	1C551131220830	1	PG	47.79	3626 ISS	2.32
6520L100250	TRAY FLOURIDE MEDIUM 100S	1/1/2002 00:00:00	R	1C551122632181	2	PG	47.79	3626 BRS	4.64
6520L100250	TRAY FLOURIDE MEDIUM 100S	1/1/2003 00:00:00	R	1C551123051864	1	PG	47.79	3626 BRS	2.32
6520L100250	TRAY FLOURIDE MEDIUM 100S	1/1/2003 00:00:00	R	1C551123101088	2	PG	47.79	3626 BRS	4.64
6520L100250	TRAY FLOURIDE MEDIUM 100S	1/1/2003 00:00:00	R	1C551130512964	1	PG	47.79	3626 ISS	2.32
6520L100250	TRAY FLOURIDE MEDIUM 100S	1/1/2003 00:00:00	R	1C551130512964	3	PG	47.79	3626 BRS	6.95
6520L100250	TRAY FLOURIDE MEDIUM 100S	1/1/2003 00:00:00	R	1C551131220831	1	PG	47.79	3626 BRS	2.32
6520L100250	TRAY FLOURIDE MEDIUM 100S	1/1/2003 00:00:00	R	1C551131220831	3	PG	47.79	3626 ISS	6.95
6520L100250	TRAY FLOURIDE MEDIUM 100S	1/1/2003 00:00:00	R	1C551131411599	1	PG	47.79	3626 ISS	2.32
6520L100250	TRAY FLOURIDE MEDIUM 100S	1/1/2003 00:00:00	R	1C551132092348	4	PG	47.79	3626 ISS	9.27
6520L100250	TRAY FLOURIDE MEDIUM 100S	1/1/2003 00:00:00	R	1C551132241122	4	PG	47.79	3626 BRS	9.27
6520L100251	TRAY FLOURIDE LARGE 100S	1/1/2003 00:00:00	R	1C551123051865	1	PG	47.79	3626 ISS	2.32
6520L100251	TRAY FLOURIDE LARGE 100S	1/1/2003 00:00:00	R	1C551123051865	1	PG	47.79	3626 BRS	2.32
6520L100251	TRAY FLOURIDE LARGE 100S	1/1/2003 00:00:00	R	1C551123051865	1	PG	47.79	3626 BRS	2.32
6520L100251	TRAY FLOURIDE LARGE 100S	1/1/2003 00:00:00	R	1C551123101089	1	PG	47.79	3626 BRS	2.32
6520L100251	TRAY FLOURIDE LARGE 100S	1/1/2003 00:00:00	R	1C551123101089	1	PG	47.79	3626 BRS	2.32
6520L100251	TRAY FLOURIDE LARGE 100S	1/1/2003 00:00:00	R	1C551131220832	1	PG	47.79	3626 ISS	2.32
6520L100251	TRAY FLOURIDE LARGE 100S	1/1/2003 00:00:00	R	1C551132092349	2	PG	47.79	3626 BRS	4.64
6520L100251	TRAY FLOURIDE LARGE 100S	1/1/2003 00:00:00	R	1C551132092349	1	PG	47.79	3626 BRS	2.32
6520L100251	TRAY FLOURIDE LARGE 100S	1/1/2003 00:00:00	R	1C551132092349	1	PG	47.79	3626 ISS	2.32
6520L100251	TRAY FLOURIDE LARGE 100S	1/1/2003 00:00:00	R	1C551132241107	1	PG	47.79	3626 BRS	2.32
6520L100251	TRAY FLOURIDE LARGE 100S	1/1/2003 00:00:00	R	1C551132241107	1	PG	47.79	3626 BRS	2.32
6520L100272	FORMULA 2000,CLEANER DENT	1/1/2003 00:00:00	R	1C551122812026	2	PG	24.44	3626 BRS	2.37
6520L100274	ACCUFILM II RED/BLACK280S	1/1/2003 00:00:00	R	1C551130070921	1	PG	13.44	3626 ISS	0

6520L100274	ACCUFILM II RED/BLACK280S	1/1/2003 00:00:00	R	1C551130862092	1	PG	13.64	3626	ISS	0
6520L100274	ACCUFILM II RED/BLACK280S	1/1/2003 00:00:00	R	1C551131530659	2	PG	13.64	3626	ISS	0
6520L100290	EXTRUDE, MEDIUM IMPR 32S	1/1/2003 00:00:00	R	1C551130422278	4	PG	285	3626	BRS	55.29
6520L100313	PULPENT TEMP CANAL	1/1/2003 00:00:00	R	1C551132600941	4	TU	17.05	3626	ISS	3.31
6520L100328	KETAC SILVER 50'S	1/1/2002 00:00:00	R	1C551122632196	1	PG	135	3626	BRS	6.55
6520L100328	KETAC SILVER 50'S	1/1/2002 00:00:00	R	1C551122632196	1	PG	126.7	3626	BRS	6.14
6520L100328	KETAC SILVER 50'S	1/1/2003 00:00:00	R	1C551123051901	2	PG	120.7	3626	BRS	11.71
6520L100328	KETAC SILVER 50'S	1/1/2003 00:00:00	R	1C551123500845	2	PG	120.7	3626	BRS	11.71
6520L100328	KETAC SILVER 50'S	1/1/2003 00:00:00	R	1C551131131098	2	PG	120.7	3626	BRS	11.71
6520L100328	KETAC SILVER 50'S	1/1/2003 00:00:00	R	1C551132331412	2	PG	120.7	3626	BRS	11.71
6520L100334	FLOSS THREADERS 1000S	1/1/2003 00:00:00	R	1C551122941990	2	PG	20.15	3626	ISS	1.95
6520L100334	FLOSS THREADERS 1000S	1/1/2003 00:00:00	R	1C551123051866	1	PG	22.65	3626	ISS	1.1
6520L100334	FLOSS THREADERS 1000S	1/1/2003 00:00:00	R	1C551130862093	1	PG	22	3626	ISS	1.07
6520L100335	FILM CLEANING,XRAY DEN12S	1/1/2003 00:00:00	R	1C551122812004	1	PG	35.1	3626	BRS	1.7
6520L100335	FILM CLEANING,XRAY DEN12S	1/1/2003 00:00:00	R	1C551130070922	2	PG	36.05	3626	ISS	3.5
6520L100335	FILM CLEANING,XRAY DEN12S	1/1/2003 00:00:00	R	1C551130862094	1	PG	36.05	3626	ISS	1.75
6520L100335	FILM CLEANING,XRAY DEN12S	1/1/2003 00:00:00	R	1C551131040367	3	PG	36.05	3626	ISS	5.25
6520L100335	FILM CLEANING,XRAY DEN12S	1/1/2003 00:00:00	R	1C551131220833	1	PG	36.05	3626	ISS	1.75
6520L100335	FILM CLEANING,XRAY DEN12S	1/1/2003 00:00:00	R	1C551131921856	1	PG	36.05	3626	BRS	1.75
6520L100335	FILM CLEANING,XRAY DEN12S	1/1/2003 00:00:00	R	1C551132241108	1	PG	36.05	3626	ISS	1.75
6520L100340	INDIA STONE, #309 SHARPEN	1/1/2003 00:00:00	R	1C551122951604	6	EA	16.98	3626	ISS	0
6520L100340	INDIA STONE, #309 SHARPEN	1/1/2003 00:00:00	R	1C551122951604	4	EA	15.93	3626	BRS	3.09
6520LP0047006	PANAVIA 21 OP	1/1/2003 00:00:00	R	1C551130862118	1	KT	165	3626	BRS	8
6520LP0066007	HERCULITE UNIDOSE COM	1/1/2003 00:00:00	R	1C551130070949	4	EA	36.1	3626	BRS	7
6520LP0124013	PERIODONTICS SURG LENGTHC	1/1/2002 00:00:00	R	1C551120921918	2	KT	35.35	3626	BRS	3.43
6520LP0154003	TOOTHBRUSH, JUNIOR 72S	1/1/2003 00:00:00	R	1C551122751146	2	BX	20.88	3626	ISS	2.03
6520LP0154003	TOOTHBRUSH, JUNIOR 72S	1/1/2003 00:00:00	R	1C551123051888	2	BX	20.88	3626	ISS	2.03
6520LP0154003	TOOTHBRUSH, JUNIOR 72S	1/1/2003 00:00:00	R	1C551123101096	2	BX	20.88	3626	ISS	2.03
6520LP0154003	TOOTHBRUSH, JUNIOR 72S	1/1/2003 00:00:00	R	1C551123360799	2	BX	20.88	3626	ISS	2.03
6520LP0154003	TOOTHBRUSH, JUNIOR 72S	1/1/2003 00:00:00	R	1C551123441341	2	BX	20.88	3626	ISS	2.03
6520LP0154003	TOOTHBRUSH, JUNIOR 72S	1/1/2003 00:00:00	R	1C551130070953	2	BX	21	3626	ISS	2.04
6520LP0154003	TOOTHBRUSH, JUNIOR 72S	1/1/2003 00:00:00	R	1C551130422275	6	BX	21	3626	BRS	6.11
6520LP0154003	TOOTHBRUSH, JUNIOR 72S	1/1/2003 00:00:00	R	1C551131411606	1	BX	20.88	3626	ISS	1.01
6520LP0154003	TOOTHBRUSH, JUNIOR 72S	1/1/2003 00:00:00	R	1C551131601170	1	BX	20.88	3626	ISS	1.01
6520LP0154003	TOOTHBRUSH, JUNIOR 72S	1/1/2003 00:00:00	R	1C551131820883	1	BX	20.88	3626	ISS	1.01
6520LP0157004	TOOTHBRUSH, ADULT 72S	1/1/2003 00:00:00	R	1C551122751145	2	BX	27.36	3626	BRS	2.65
6520LP0157004	TOOTHBRUSH, ADULT 72S	1/1/2003 00:00:00	R	1C551122812029	1	BX	27.36	3626	BRS	1.33
6520LP0157004	TOOTHBRUSH, ADULT 72S	1/1/2003 00:00:00	R	1C551122941996	1	BX	27.36	3626	BRS	1.33
6520LP0157004	TOOTHBRUSH, ADULT 72S	1/1/2003 00:00:00	R	1C551123051887	2	BX	27.36	3626	BRS	2.65
6520LP0157004	TOOTHBRUSH, ADULT 72S	1/1/2003 00:00:00	R	1C551123360798	2	BX	36.36	3626	BRS	3.53
6520LP0157004	TOOTHBRUSH, ADULT 72S	1/1/2003 00:00:00	R	1C551130070952	2	BX	37	3626	BRS	3.59
6520LP0157004	TOOTHBRUSH, ADULT 72S	1/1/2003 00:00:00	R	1C551130422274	2	BX	27.36	3626	BRS	2.65
6520LP0157004	TOOTHBRUSH, ADULT 72S	1/1/2003 00:00:00	R	1C551130862126	5	BX	27.36	3626	BRS	6.63
6520LP0157004	TOOTHBRUSH, ADULT 72S	1/1/2003 00:00:00	R	1C551131131085	4	BX	29.23	3626	BRS	5.67
6520LP0157004	TOOTHBRUSH, ADULT 72S	1/1/2003 00:00:00	R	1C551131411605	1	BX	27.36	3626	BRS	1.33
6520LP0157004	TOOTHBRUSH, ADULT 72S	1/1/2003 00:00:00	R	1C551131601171	1	BX	27.36	3626	BRS	1.33
6520LP0157004	TOOTHBRUSH, ADULT 72S	1/1/2003 00:00:00	R	1C551131820867	1	BX	27.36	3626	BRS	1.33
6520LP0157004	TOOTHBRUSH, ADULT 72S	1/1/2003 00:00:00	R	1C551131921860	2	BX	27.36	3626	BRS	2.65
6520LP0157004	TOOTHBRUSH, ADULT 72S	1/1/2003 00:00:00	R	1C551132241139	2	BX	27.36	3626	BRS	2.65
6520LP0157004	TOOTHBRUSH, ADULT 72S	1/1/2003 00:00:00	R	1C551132241139	1	BX	27.36	3626	BRS	1.33
6520LP0157004	TOOTHBRUSH, ADULT 72S	1/1/2003 00:00:00	R	1C551132600936	2	BX	27.36	3626	BRS	2.65
6520LP0214002	AUTOCLAVE POUCH, 10 X15	1/1/2003 00:00:00	R	1C551122751143	2	CS	180	3626	BRS	17.46
6520LP0214002	AUTOCLAVE POUCH, 10 X15	1/1/2003 00:00:00	R	1C551123441339	1	CS	180	3626	BRS	8.73
6520LP0214003	AUTOCLAVE POUCH,31/2 X10	1/1/2003 00:00:00	R	1C551123242429	1	CS	114	3626	BRS	5.53
6520LP0214003	AUTOCLAVE POUCH,31/2 X10	1/1/2003 00:00:00	R	1C551123242429	1	CS	114	3626	BRS	5.53
6520LP0214003	AUTOCLAVE POUCH,31/2 X10	1/1/2003 00:00:00	R	1C551131921861	1	CS	114	3626	BRS	5.53
6520LP0214004	SELFSEAL POUCH,51/2 X11	1/1/2003 00:00:00	R	1C551123242430	1	CS	153	3626	BRS	7.42
6520LP0214004	SELFSEAL POUCH,51/2 X11	1/1/2003 00:00:00	R	1C551130240980	2	CS	153	3626	BRS	14.84
6520LP0292003	TMS MINIM SET .021/.525MM	1/1/2003 00:00:00	R	1C551123380668	3	EA	58.37	3626	BRS	8.49
6520LP0294001	KIT, AUTOMATRIX	1/1/2003 00:00:00	R	1C551123101092	1	KT	209.74	3626	BRS	10.17
6520LP1029008	ZAPIT BASE	1/1/2003 00:00:00	R	1C551131921868	1	EA	14.31	3626	BRS	0
6520LP1152004	2TONE DISCLOSING SOLUTION	1/1/2003 00:00:00	R	1C551123051889	12	BT	4.49	3626	BRS	2.61
6520LP1152004	2TONE DISCLOSING SOLUTION	1/1/2003 00:00:00	R	1C551130070954	12	BT	5.09	3626	BRS	2.96
6520LP1165018	COMPOSITE SHADE C2	1/1/2003 00:00:00	R	1C551130070955	3	EA	35.15	3626	BRS	5.11
6520LP1225010	INTERPROXIMAL DE CARVER	1/1/2003 00:00:00	R	1C551123380670	1	EA	8.55	3626	BRS	0.41
6520LP1225010	INTERPROXIMAL DE CARVER	1/1/2003 00:00:00	R	1C551130422276	6	EA	8.55	3626	BRS	2.49
6520LP1304002	CAVITY SHLDS 5% NAF UNITD	1/1/2003 00:00:00	R	1C551130911118	2	BX	145	3626	BRS	14.07
6520LP1305012	BUR SZ 1/4	1/1/2002 00:00:00	R	1C551122531787	3	PG	6.96	3626	BRS	1.01
6520LP1305012	BUR SZ 1/4	1/1/2002 00:00:00	R	1C551122632194	1	PG	6.96	3626	BRS	0.34
6520LP2023003	ERGO-LITE CRUISE LINE SCA	1/1/2003 00:00:00	R	1C551122812033	6	EA	9.82	3626	BRS	2.86
6520LP2023003	ERGO-LITE CRUISE LINE SCA	1/1/2003 00:00:00	R	1C551131131093	6	EA	9.82	3626	BRS	2.86
6520LP8030009	EZ MOUNT, BW MOUNTS 4V	1/1/2003 00:00:00	R	1C551123360788	6	PG	13.05	3626	BRS	3.8
6520LP8030009	EZ MOUNT, BW MOUNTS 4V	1/1/2003 00:00:00	R	1C551130422265	4	PG	13.05	3626	BRS	2.53
6520LP8030009	EZ MOUNT, BW MOUNTS 4V	1/1/2003 00:00:00	R	1C551130862095	1	PG	13.05	3626	BRS	0.63
6520LP8030009	EZ MOUNT, BW MOUNTS 4V	1/1/2003 00:00:00	R	1C551131530667	3	EA	13.91	3626	BRS	2.02
6520LP8030009	EZ MOUNT, BW MOUNTS 4V	1/1/2003 00:00:00	R	1C551131530667	1	EA	13.91	3626	BRS	0.67
6520LP8030009	EZ MOUNT, BW MOUNTS 4V	1/1/2003 00:00:00	R	1C551131921848	4	EA	13.44	3626	BRS	2.61
6520LP8064009	ALL BOND 2, DENT	1/1/2003 00:00:00	R	1C551131131066	1	KT	161.5	3626	BRS	7.83
6520LP8064009	ALL BOND 2, DENT	1/1/2003 00:00:00	R	1C551131491537	2	KT	72.5	3626	BRS	7.03
6520LP8064009	ALL BOND 2, DENT	1/1/2003 00:00:00	R	1C551131752245	2	KT	75.5	3626	BRS	7.32
6520LP8135001	SURGICAL LENGTH BUR	1/1/2003 00:00:00	R	1C551132331417	3	PG	8.75	3626	BRS	1.27
6520LP8142012	ENHANCE FINISH DISC REFIL	1/1/2003 00:00:00	R	1C551130240966	1	PG	42.89	3626	BRS	0
6520LP8142012	ENHANCE FINISH DISC REFIL	1/1/2003 00:00:00	R	1C551130512965	2	PG	42.89	3626	BRS	0
6520LP8142012	ENHANCE FINISH DISC REFIL	1/1/2003 00:00:00	R	1C551132091450	2	PG	42.89	3626	BRS	0
6520LP8142013	ENHANCE FINISH CUP REFILL	1/1/2003 00:00:00	R	1C551130512966	2	PG	42.51	3626	BRS	4.12
6520LP8142013	ENHANCE FINISH CUP REFILL	1/1/2003 00:00:00	R	1C551132091441	1	PG	42.89	3626	BRS	0
6520LP8142014	ENHANCE FINISH POINT	1/1/2003 00:00:00	R	1C551130240977	1	BX	42.89	3626	BRS	0
6520LP8142014	ENHANCE FINISH POINT	1/1/2003 00:00:00	R	1C551130512971	2	BX	42.89	3626	BRS	0
6520LP8142014	ENHANCE FINISH POINT	1/1/2003 00:00:00	R	1C551132091451	3	BX	42.89	3626	BRS	0
6520LP8146004	DISPATCH 22OZ	1/1/2003 00:00:00	R	1C551123360792	6	BT	12	3626	ISS	3.49
6520LP8146004	DISPATCH 22OZ	1/1/2003 00:00:00	R	1C551123441334	4	BT	12	3626	ISS	2.33
6520LP8146004	DISPATCH 22OZ	1/1/2003 00:00:00	R	1C551131820878	4	BT	11.93	3626	ISS	0
6520LP8146004	DISPATCH 22OZ	1/1/2003 00:00:00	R	1C551132241086	8	BT	11.93	3626	BRS	0
6520LP8317002	TOPICAL ANES, PINA COLODA	1/1/2003 00:00:00	R	1C551130422271	4	EA	4.51	3626	BRS	0.87
6520LP8317002	TOPICAL ANES, PINA COLODA	1/1/2003 00:00:00	R	1C551130590806	3	EA	4.51	3626	ISS	0.66
6520LP8317002	TOPICAL ANES, PINA COLODA	1/1/2003 00:00:00	R	1C551131131080	2	EA	5.84	3626	ISS	0

6520LP8317002	TOPICAL ANES, PINA COLODA	1/1/2003 00:00:00	R	1C551131411603	1	EA	5.84	3626	ISS	0
6520LP8317002	TOPICAL ANES, PINA COLODA	1/1/2003 00:00:00	R	1C551131921843	3	EA	5.84	3626	ISS	0
6520LP8317002	TOPICAL ANES, PINA COLODA	1/1/2003 00:00:00	R	1C551132241092	2	EA	4.51	3626	ISS	0.44
6520LP8343003	GC FUJI II, LIGHT	1/1/2003 00:00:00	R	1C551122812005	1	EA	85.45	3626	ISS	4.14
6520LP8343003	GC FUJI II, LIGHT	1/1/2003 00:00:00	R	1C551130070923	1	EA	85.45	3626	ISS	4.14
6520LP8343003	GC FUJI II, LIGHT	1/1/2003 00:00:00	R	1C551130240967	1	EA	85.45	3626	ISS	4.14
6520LP8343003	GC FUJI II, LIGHT	1/1/2003 00:00:00	R	1C551132241128	1	EA	86.92	3626	ISS	4.22
6520LP8343004	GC FUJI II, DARK	1/1/2003 00:00:00	R	1C551122812006	1	PG	85.45	3626	ISS	4.14
6520LP8343004	GC FUJI II, DARK	1/1/2003 00:00:00	R	1C551130070924	1	PG	85.45	3626	ISS	4.14
6520LP8343004	GC FUJI II, DARK	1/1/2003 00:00:00	R	1C551132241115	1	PG	86.92	3626	ISS	4.22
6520LP8343004	GC FUJI II, DARK	1/1/2003 00:00:00	R	1C551132450037	1	PG	86.92	3626	ISS	4.22
6520LP8362003	DENTAL BUR PEAR SHAPE 330	1/1/2003 00:00:00	R	1C551123051867	10	PG	5.6	3626	ISS	0
6520LP8362003	DENTAL BUR PEAR SHAPE 330	1/1/2003 00:00:00	R	1C551123251152	5	PG	5.68	3626	ISS	0
6520LP8362003	DENTAL BUR PEAR SHAPE 330	1/1/2003 00:00:00	R	1C551123251152	10	PG	5.68	3626	BRS	0
6520LP8362003	DENTAL BUR PEAR SHAPE 330	1/1/2003 00:00:00	R	1C551130070925	5	PG	5.68	3626	BRS	0
6520LP8362003	DENTAL BUR PEAR SHAPE 330	1/1/2003 00:00:00	R	1C551130422266	10	PG	11.47	3626	BRS	5.56
6520LP8362003	DENTAL BUR PEAR SHAPE 330	1/1/2003 00:00:00	R	1C551130491224	5	PG	11.47	3626	BRS	2.78
6520LP8362003	DENTAL BUR PEAR SHAPE 330	1/1/2003 00:00:00	R	1C551130631382	10	PG	11.47	3626	ISS	5.56
6520LP8362003	DENTAL BUR PEAR SHAPE 330	1/1/2003 00:00:00	R	1C551131131067	10	PG	11.47	3626	ISS	5.56
6520LP8362003	DENTAL BUR PEAR SHAPE 330	1/1/2003 00:00:00	R	1C551132091447	10	PG	11.47	3626	ISS	5.56
6520LP8362003	DENTAL BUR PEAR SHAPE 330	1/1/2003 00:00:00	R	1C551132241097	15	PG	11.47	3626	ISS	8.34
6520LP9012005	KETAC-FIL, APPLICAP A1	1/1/2003 00:00:00	R	1C551122812025	1	EA	159.55	3626	BRS	7.74
6520LP9022001	VALIANT, REG AMALGAM 500S	1/1/2003 00:00:00	R	1C551122812036	1	PG	200	3626	BRS	9.7
6520LP9022001	VALIANT, REG AMALGAM 500S	1/1/2003 00:00:00	R	1C551132450035	1	PG	203.83	3626	BRS	9.89
6520LP9040001	DURAFLOR-PHARMA SCIENCE5%	1/1/2003 00:00:00	R	1C551130491225	2	EA	24.65	3626	BRS	2.39
6520LP9040001	DURAFLOR-PHARMA SCIENCE5%	1/1/2003 00:00:00	R	1C551131131068	1	EA	24.65	3626	BRS	1.2
6520LP9041001	TRAY COVERS, SM&LG	1/1/2003 00:00:00	R	1C551130862096	2	EA	30.35	3626	BRS	2.94
6520LP9041001	TRAY COVERS, SM&LG	1/1/2003 00:00:00	R	1C551131220834	1	EA	30.35	3626	BRS	1.47
6520LP9041001	TRAY COVERS, SM&LG	1/1/2003 00:00:00	R	1C551131220834	1	EA	30.35	3626	BRS	1.47
6520LP9041001	TRAY COVERS, SM&LG	1/1/2003 00:00:00	R	1C551132091445	1	EA	30.35	3626	BRS	1.47
6520LP9041013	SEALANT,WHITE CONCISE 3M	1/1/2003 00:00:00	R	1C551122812032	1	BX	193.8	3626	BRS	9.4
6520LP9041013	SEALANT,WHITE CONCISE 3M	1/1/2003 00:00:00	R	1C551123051892	1	BX	193.8	3626	BRS	9.4
6520LP9041015	ENDO ICE	1/1/2003 00:00:00	R	1C551122812007	3	EA	13.77	3626	BRS	2
6520LP9041015	ENDO ICE	1/1/2003 00:00:00	R	1C551130070926	1	EA	13.77	3626	BRS	0.67
6520LP9041015	ENDO ICE	1/1/2003 00:00:00	R	1C551130651978	4	EA	13.77	3626	BRS	2.67
6520LP9041015	ENDO ICE	1/1/2003 00:00:00	R	1C551131220835	1	EA	13.77	3626	BRS	0.67
6520LP9041015	ENDO ICE	1/1/2003 00:00:00	R	1C551131220835	1	EA	14.2	3626	BRS	0.69
6520LP9041015	ENDO ICE	1/1/2003 00:00:00	R	1C551131220835	2	EA	13.77	3626	BRS	1.34
6520LP9041015	ENDO ICE	1/1/2003 00:00:00	R	1C551131361168	1	EA	13.77	3626	BRS	0.67
6520LP9041015	ENDO ICE	1/1/2003 00:00:00	R	1C551131761451	3	EA	14.2	3626	BRS	2.07
6520LP9041025	ACTIVATION SALT	1/1/2003 00:00:00	R	1C551122751137	2	BX	9.5	3626	BRS	0.92
6520LP9041025	ACTIVATION SALT	1/1/2003 00:00:00	R	1C551123441328	2	BX	9.5	3626	BRS	0.92
6520LP9041025	ACTIVATION SALT	1/1/2003 00:00:00	R	1C551130862097	3	BX	9.5	3626	BRS	1.38
6520LP9041025	ACTIVATION SALT	1/1/2003 00:00:00	R	1C551131820858	2	BX	9.5	3626	BRS	0.92
6520LP9041028	BRACKET DENTAL COVER	1/1/2002 00:00:00	R	1C551122632183	1	BX	17.05	3626	BRS	0.83
6520LP9041028	BRACKET DENTAL COVER	1/1/2003 00:00:00	R	1C551123051868	1	BX	17.05	3626	BRS	0.83
6520LP9041028	BRACKET DENTAL COVER	1/1/2003 00:00:00	R	1C551130070927	2	BX	17.57	3626	BRS	1.7
6520LP9041028	BRACKET DENTAL COVER	1/1/2003 00:00:00	R	1C551130862098	2	BX	17.57	3626	BRS	1.7
6520LP9041028	BRACKET DENTAL COVER	1/1/2003 00:00:00	R	1C551131220837	1	BX	17.57	3626	BRS	0.85
6520LP9041028	BRACKET DENTAL COVER	1/1/2003 00:00:00	R	1C551131921872	3	BX	17.57	3626	BRS	2.56
6520LP9041028	BRACKET DENTAL COVER	1/1/2003 00:00:00	R	1C551132091449	4	BX	17.57	3626	BRS	3.41
6520LP9041035	OPTIBOND PLUS UNIDOSE REF	1/1/2003 00:00:00	R	1C551122812008	1	PG	96.9	3626	BRS	4.7
6520LP9041035	OPTIBOND PLUS UNIDOSE REF	1/1/2003 00:00:00	R	1C551130070928	1	PG	96.9	3626	BRS	4.7
6520LP9041035	OPTIBOND PLUS UNIDOSE REF	1/1/2003 00:00:00	R	1C551130862099	1	PG	96.9	3626	BRS	4.7
6520LP9041035	OPTIBOND PLUS UNIDOSE REF	1/1/2003 00:00:00	R	1C551131921858	1	PG	96.9	3626	BRS	4.7
6520LP9041035	OPTIBOND PLUS UNIDOSE REF	1/1/2003 00:00:00	R	1C551132450016	1	PG	96.9	3626	BRS	4.7
6520LP9123012	SHPER GRENNIE PLISHINGPT	1/1/2003 00:00:00	R	1C551123360789	4	PG	13.17	3626	BRS	2.55
6520LP9123013	SUPER GREENIE POLISHINGPT	1/1/2003 00:00:00	R	1C551123360790	3	PG	12.3	3626	BRS	1.79
6520LP9144014	HERCULITE XRV A-3	1/1/2003 00:00:00	R	1C551130070929	5	BX	42.9	3626	BRS	0
6520LP9183006	BAUSCH ARTICULATING PAPER	1/1/2003 00:00:00	R	1C551130491177	1	PG	10.95	3626	BRS	0.53
6520LP9183006	BAUSCH ARTICULATING PAPER	1/1/2003 00:00:00	R	1C551130862114	1	PG	10.95	3626	BRS	0.53
6520LP9207004	ULTRASEAL XT PLUS ECONO	1/1/2003 00:00:00	R	1C551132331415	2	KT	184.44	3626	BRS	17.89
6520LP9208001	KETAC-CEM MAXICAP APPLIER	1/1/2003 00:00:00	R	1C551130862100	2	EA	77.96	3626	BRS	7.56
6520LP9236006	HERCULITE UNIDOSE COM	1/1/2003 00:00:00	R	1C551130070948	4	EA	36.1	3626	BRS	7
6520LP9285002	MINI POINT BROWN FG	1/1/2003 00:00:00	R	1C551122812021	4	PG	12.3	3626	BRS	2.39
6520LP9285003	GREENIE POINT FG	1/1/2003 00:00:00	R	1C551123360794	2	PG	11.97	3626	BRS	1.16
6520ST1204003	PERCHAPOINTS FINE-FIN100S	1/1/2003 00:00:00	R	1C551132092350	3	BX	12.11	3626	ISS	1.76
6520ST1204004	GUTTA PERCHA,MED-FINE 100	1/1/2003 00:00:00	R	1C551132092351	3	PG	6.9	3626	ISS	1
6520ST2211001	OPALESCENE, BLEACH 20	1/1/2003 00:00:00	R	1C551122941991	1	KT	87.55	3626	ISS	4.25
6520ST2211001	OPALESCENE, BLEACH 20	1/1/2003 00:00:00	R	1C551123441338	2	KT	87.55	3626	BRS	8.49
6520ST2211001	OPALESCENE, BLEACH 20	1/1/2003 00:00:00	R	1C551130491236	2	KT	87.55	3626	ISS	8.49
6520ST2211001	OPALESCENE, BLEACH 20	1/1/2003 00:00:00	R	1C551130862115	1	KT	87.55	3626	ISS	4.25
6520ST2211001	OPALESCENE, BLEACH 20	1/1/2003 00:00:00	R	1C551131820873	1	KT	87.55	3626	ISS	4.25
6520ST2211001	OPALESCENE, BLEACH 20	1/1/2003 00:00:00	R	1C551131921846	1	KT	87.55	3626	ISS	4.25
6520ST2336002	FILE FLEX R 25MM SIZE 10	1/1/2003 00:00:00	R	1C551130131832	8	PG	11.4	3626	ISS	4.42
6520ST2336003	FILE FLEX R 25MM SIZE 15	1/1/2003 00:00:00	R	1C551130240979	8	BX	9.55	3626	ISS	3.71
6520ST5006001	BUR FG #7406 DENT 10S	1/1/2003 00:00:00	R	1C551123051873	5	PG	16.74	3626	ISS	4.06
6520ST5006001	BUR FG #7406 DENT 10S	1/1/2003 00:00:00	R	1C551130150250	10	PG	16.74	3626	ISS	8.12
6520ST5006001	BUR FG #7406 DENT 10S	1/1/2003 00:00:00	R	1C551130771352	8	PG	34.22	3626	ISS	0
6520ST5006001	BUR FG #7406 DENT 10S	1/1/2003 00:00:00	R	1C551132091444	8	PG	34.22	3626	BRS	13.28
6520ST5006001	BUR FG #7406 DENT 10S	1/1/2003 00:00:00	R	1C551132600943	5	PG	34.22	3626	ISS	8.3
6520ST5020002	PROXABRUSH	1/1/2003 00:00:00	R	1C551130070934	3	BX	11.1	3626	ISS	0
6520ST5020002	PROXABRUSH	1/1/2003 00:00:00	R	1C551132331403	1	BX	10.72	3626	ISS	0
6520ST5041001	PROXY BRUSH HANDLE,METAL	1/1/2003 00:00:00	R	1C551130070930	5	PG	19.45	3626	BRS	4.72
6520ST5041001	PROXY BRUSH HANDLE,METAL	1/1/2003 00:00:00	R	1C551130070930	3	PG	19.45	3626	ISS	2.83
6520ST5041001	PROXY BRUSH HANDLE,METAL	1/1/2003 00:00:00	R	1C551132331404	1	PG	19.45	3626	ISS	0.94
6520ST5117001	DISPERSALLOY DENT 50S	1/1/2003 00:00:00	R	1C551122812044	4	PG	51.71	3626	ISS	0
6520ST5117001	DISPERSALLOY DENT 50S	1/1/2003 00:00:00	R	1C551122812044	4	PG	60.46	3626	BRS	0
6520ST5117001	DISPERSALLOY DENT 50S	1/1/2003 00:00:00	R	1C551130070961	6	PG	60.46	3626	ISS	0
6520ST5117001	DISPERSALLOY DENT 50S	1/1/2003 00:00:00	R	1C551130862134	2	PG	60.46	3626	ISS	0
6520ST5145004	PROXABRUSH REFILLS 36S	1/1/2003 00:00:00	R	1C551123051869	2	PG	12.25	3626	ISS	1.19
6520ST5145004	PROXABRUSH REFILLS 36S	1/1/2003 00:00:00	R	1C551132331411	1	PG	10	3626	BRS	0.49
6520ST5332001	PROXABRUSH, 614PN 36S	1/1/2003 00:00:00	R	1C551130070946	3	BX	22.63	3626	ISS	3.29
6520ST5332001	PROXABRUSH, 614PN 36S	1/1/2003 00:00:00	R	1C551132331408	1	BX	22.63	3626	ISS	1.1
6520ST6057002	JELTRATE ALG REG SET 9S	1/1/2003 00:00:00	R	1C551122812013	1	CS	71.01	3626	ISS	0
6520ST6057002	JELTRATE ALG REG SET 9S	1/1/2003 00:00:00	R	1C551130170458	1	CS	72.41	3626	ISS	0

6520ST6057002	JELTRATE ALG REG SET 9S	1/1/2003 00:00:00	R	1C551130491232	1	CS	72.41	3626	ISS	0
6520ST6057002	JELTRATE ALG REG SET 9S	1/1/2003 00:00:00	R	1C551130862105	1	CS	72.41	3626	ISS	0
6520ST6057002	JELTRATE ALG REG SET 9S	1/1/2003 00:00:00	R	1C551131530657	1	CS	72.41	3626	BRS	0
6520ST6057002	JELTRATE ALG REG SET 9S	1/1/2003 00:00:00	R	1C551131601169	1	CS	72.41	3626	ISS	0
6520ST6057002	JELTRATE ALG REG SET 9S	1/1/2003 00:00:00	R	1C551132241140	1	CS	72.41	3626	ISS	0
6520ST6114001	DISP AIR-WATER TIPS 150S	1/1/2003 00:00:00	R	1C551122812017	2	PG	30.87	3626	ISS	2.99
6520ST6114001	DISP AIR-WATER TIPS 150S	1/1/2003 00:00:00	R	1C551123051879	2	PG	30.87	3626	ISS	2.99
6520ST6114001	DISP AIR-WATER TIPS 150S	1/1/2003 00:00:00	R	1C551123101094	1	PG	30.87	3626	ISS	1.5
6520ST6114001	DISP AIR-WATER TIPS 150S	1/1/2003 00:00:00	R	1C551123441332	1	PG	32.25	3626	BRS	1.56
6520ST6114001	DISP AIR-WATER TIPS 150S	1/1/2003 00:00:00	R	1C551130491234	1	PG	32.25	3626	ISS	1.56
6520ST6114001	DISP AIR-WATER TIPS 150S	1/1/2003 00:00:00	R	1C551130862111	1	PG	32.25	3626	ISS	1.56
6520ST6114001	DISP AIR-WATER TIPS 150S	1/1/2003 00:00:00	R	1C551132241118	3	PG	32.25	3626	ISS	4.69
6520ST6150001	PROBE COMB, W.H.O DENTAL	1/1/2003 00:00:00	R	1C551122812010	6	EA	14.22	3626	ISS	4.14
6520ST6172001	LISTERINE 48OZ 6S COOLMINT	1/1/2003 00:00:00	R	1C551123441329	2	CS	41.22	3626	ISS	4
6520ST6172001	LISTERINE 48OZ 6S COOLMINT	1/1/2003 00:00:00	R	1C551130512968	1	CS	41.22	3626	ISS	2
6520ST6172001	LISTERINE 48OZ 6S COOLMINT	1/1/2003 00:00:00	R	1C551130590801	2	CS	41.22	3626	ISS	4
6520ST6172001	LISTERINE 48OZ 6S COOLMINT	1/1/2003 00:00:00	R	1C551130711651	2	CS	41.22	3626	ISS	4
6520ST6172001	LISTERINE 48OZ 6S COOLMINT	1/1/2003 00:00:00	R	1C551130862101	2	CS	41.22	3626	ISS	4
6520ST6172001	LISTERINE 48OZ 6S COOLMINT	1/1/2003 00:00:00	R	1C551131131069	2	CS	37.45	3626	ISS	0
6520ST6172001	LISTERINE 48OZ 6S COOLMINT	1/1/2003 00:00:00	R	1C551131820882	1	CS	37.45	3626	ISS	0
6520ST6172001	LISTERINE 48OZ 6S COOLMINT	1/1/2003 00:00:00	R	1C551131921864	2	CS	37.45	3626	ISS	0
6520ST6172001	LISTERINE 48OZ 6S COOLMINT	1/1/2003 00:00:00	R	1C551132241130	1	CS	37.45	3626	ISS	0
6520ST6361001	KNIFE, RED HANDLE, DENT	1/1/2003 00:00:00	R	1C551131131079	2	EA	16.39	3626	ISS	1.59
6520ST7345001	ACTIVATION SALT	1/1/2003 00:00:00	R	1C551123192760	3	EA	9.5	3626	ISS	1.38
6520ST7345001	ACTIVATION SALT	1/1/2003 00:00:00	R	1C551123192760	1	EA	9.5	3626	BRS	0.46
6520ST7345001	ACTIVATION SALT	1/1/2003 00:00:00	R	1C551130491226	4	EA	9.5	3626	ISS	1.84
6520ST7345001	ACTIVATION SALT	1/1/2003 00:00:00	R	1C551130911113	2	EA	9.5	3626	ISS	0.92
6520ST7345001	ACTIVATION SALT	1/1/2003 00:00:00	R	1C551131481475	1	EA	9.5	3626	BRS	0.46
6520ST7345001	ACTIVATION SALT	1/1/2003 00:00:00	R	1C551131481475	1	EA	9.5	3626	ISS	0.46
6520ST7345001	ACTIVATION SALT	1/1/2003 00:00:00	R	1C551131820862	2	EA	9.5	3626	ISS	0.92
6520ST7345001	ACTIVATION SALT	1/1/2003 00:00:00	R	1C551132241127	3	EA	9.5	3626	ISS	1.38
6520ST7345001	ACTIVATION SALT	1/1/2003 00:00:00	R	1C551132251535	1	EA	9.5	3626	BRS	0.46
6520ST7345001	ACTIVATION SALT	1/1/2003 00:00:00	R	1C551132251535	1	EA	9.5	3626	ISS	0.46
6520ST7345001	ACTIVATION SALT	1/1/2003 00:00:00	R	1C551132450026	1	EA	9.5	3626	ISS	0.46
6520ST7345001	ACTIVATION SALT	1/1/2003 00:00:00	R	1C551132600934	3	EA	9.5	3626	ISS	1.38
6520ST8203001	FLOURIDE MINT	1/1/2003 00:00:00	R	1C551132251532	2	CS	79.9	3626	BRS	7.75
6520ST8327002	FLUORIDE, PINA COLADA	1/1/2003 00:00:00	R	1C551130070932	2	PG	20.77	3626	ISS	2.01
6520ST8327002	FLUORIDE, PINA COLADA	1/1/2003 00:00:00	R	1C551130491227	3	PG	20.77	3626	ISS	3.02
6520ST8327002	FLUORIDE, PINA COLADA	1/1/2003 00:00:00	R	1C551130711653	2	PG	20.77	3626	ISS	2.01
6520ST8327002	FLUORIDE, PINA COLADA	1/1/2003 00:00:00	R	1C551131040368	1	PG	20.77	3626	ISS	1.01
6520ST8327002	FLUORIDE, PINA COLADA	1/1/2003 00:00:00	R	1C551131131070	1	PG	20.77	3626	ISS	1.01
6520ST8327002	FLUORIDE, PINA COLADA	1/1/2003 00:00:00	R	1C551131330761	1	PG	20.77	3626	ISS	1.01
6520ST8327002	FLUORIDE, PINA COLADA	1/1/2003 00:00:00	R	1C551131411601	2	PG	20.77	3626	ISS	2.01
6520ST8327002	FLUORIDE, PINA COLADA	1/1/2003 00:00:00	R	1C551131670731	2	PG	20.77	3626	ISS	2.01
6520ST8327002	FLUORIDE, PINA COLADA	1/1/2003 00:00:00	R	1C551131820877	2	PG	20.77	3626	ISS	2.01
6520ST8327002	FLUORIDE, PINA COLADA	1/1/2003 00:00:00	R	1C551132092355	3	PG	20.77	3626	ISS	3.02
6520ST8327002	FLUORIDE, PINA COLADA	1/1/2003 00:00:00	R	1C551132241120	3	PG	20.77	3626	ISS	3.02
6520ST8327002	FLUORIDE, PINA COLADA	1/1/2003 00:00:00	R	1C551132241120	1	PG	20.77	3626	BRS	1.01
6520ST8327002	FLUORIDE, PINA COLADA	1/1/2003 00:00:00	R	1C551132251536	1	PG	20.77	3626	BRS	1.01
6525010576436	FILM RAD 11/16X21/8IN	1/1/2003 00:00:00	R	1C551122812023	4	PG	62.69	3626	ISS	12.16
6525011680528	DEVELOPER X-RAY 4GL	1/1/2003 00:00:00	R	1C551123242425	1	PG	25.94	3626	ISS	1.26
6525011680528	DEVELOPER X-RAY 4GL	1/1/2003 00:00:00	R	1C551130422269	2	PG	25.94	3626	ISS	2.52
6525011680528	DEVELOPER X-RAY 4GL	1/1/2003 00:00:00	R	1C551130862113	1	PG	25.94	3626	ISS	1.26
6525011680528	DEVELOPER X-RAY 4GL	1/1/2003 00:00:00	R	1C551130911119	4	PG	25.94	3626	ISS	5.03
6525011680528	DEVELOPER X-RAY 4GL	1/1/2003 00:00:00	R	1C551132241091	4	PG	22.9	3626	ISS	0
6525012178856	MOUNT XRAY 100S	1/1/2003 00:00:00	R	1C551130862102	1	PG	11.83	3626	BRS	0.57
6525013667691	FILM RAD DENTAL 150S	1/1/2003 00:00:00	R	1C551130920811	10	PG	52.49	3626	BRS	0
6525013669805	FILMRADDENTAL150S-REPLACEMENT	1/1/2003 00:00:00	R	1C551132251071	6	PG	44.52	3626	BRS	12.96
6525013916306	FILM RAD DEN 150S	1/1/2003 00:00:00	R	1C551123051872	5	PG	33.48	3626	ISS	8.12
6525013916306	FILM RAD DEN 150S	1/1/2003 00:00:00	R	1C551123242423	4	PG	33.48	3626	ISS	6.5
6525013916306	FILM RAD DEN 150S	1/1/2003 00:00:00	R	1C551130240969	6	PG	33.48	3626	ISS	9.74
6525013916306	FILM RAD DEN 150S	1/1/2003 00:00:00	R	1C551130920862	10	PG	33.48	3626	ISS	16.24
6525013957975	FILM RADIOGRAPHIC DEN	1/1/2003 00:00:00	R	1C551122941998	4	PG	31.05	3626	BRS	6.02
6525013957975	FILM RADIOGRAPHIC DEN	1/1/2003 00:00:00	R	1C551122941998	1	PG	31.05	3626	BRS	1.51
6525013957975	FILM RADIOGRAPHIC DEN	1/1/2003 00:00:00	R	1C551123441348	4	PG	31.05	3626	BRS	6.02
6525013957975	FILM RADIOGRAPHIC DEN	1/1/2003 00:00:00	R	1C551130210653	10	PG	31.05	3626	BRS	15.06
6525013957975	FILM RADIOGRAPHIC DEN	1/1/2003 00:00:00	R	1C551130651988	6	PG	31.82	3626	BRS	9.26
6525013957975	FILM RADIOGRAPHIC DEN	1/1/2003 00:00:00	R	1C551130862135	5	PG	31.82	3626	BRS	7.72
6525013957975	FILM RADIOGRAPHIC DEN	1/1/2003 00:00:00	R	1C551130911122	3	PG	31.82	3626	BRS	4.63
6525013957975	FILM RADIOGRAPHIC DEN	1/1/2003 00:00:00	R	1C551130920853	8	PG	31.82	3626	BRS	12.35
6525014224157	FILM RAD DENTAL 100S	1/1/2003 00:00:00	R	1C551130712124	4	PG	39.97	3626	BRS	7.75
6525014972705	INDICATOR ARM POSTERI	1/1/2003 00:00:00	R	1C551130422279	2	EA	16.42	3626	BRS	1.59
6525014972705	INDICATOR ARM POSTERI	1/1/2003 00:00:00	R	1C551130590808	20	EA	16.42	3626	BRS	15.93
6525L101150	BITEWING TABS 500S	1/1/2003 00:00:00	R	1C551122812024	2	BX	4.74	3626	ISS	0.46
6525L101150	BITEWING TABS 500S	1/1/2003 00:00:00	R	1C551122941993	1	BX	4.74	3626	ISS	0.23
6525L101150	BITEWING TABS 500S	1/1/2003 00:00:00	R	1C551130240978	4	BX	4.89	3626	ISS	0.95
6525L101150	BITEWING TABS 500S	1/1/2003 00:00:00	R	1C551130590804	4	BX	4.89	3626	ISS	0.95
6525L101150	BITEWING TABS 500S	1/1/2003 00:00:00	R	1C551130862116	1	BX	4.89	3626	ISS	0.24
6525L101150	BITEWING TABS 500S	1/1/2003 00:00:00	R	1C551131220848	2	BX	4.89	3626	ISS	0.47
6525L101150	BITEWING TABS 500S	1/1/2003 00:00:00	R	1C551131601172	2	BX	4.89	3626	ISS	0.47
6525L101150	BITEWING TABS 500S	1/1/2003 00:00:00	R	1C551131921874	4	BX	4.89	3626	ISS	0.95
6525LP0116001	FILM PANO GREEN 6X12 100S	1/1/2003 00:00:00	R	1C551130070950	2	PG	47.26	3626	BRS	4.58
6525LP0116001	FILM PANO GREEN 6X12 100S	1/1/2003 00:00:00	R	1C551130651981	2	PG	47.26	3626	ISS	4.58
6525LP0116001	FILM PANO GREEN 6X12 100S	1/1/2003 00:00:00	R	1C551130711657	2	PG	47.26	3626	ISS	4.58
6525LP0116001	FILM PANO GREEN 6X12 100S	1/1/2003 00:00:00	R	1C551130862119	3	PG	47.26	3626	ISS	6.88
6525LP0116001	FILM PANO GREEN 6X12 100S	1/1/2003 00:00:00	R	1C551131921875	2	PG	47.26	3626	ISS	4.58
6525LP0116001	FILM PANO GREEN 6X12 100S	1/1/2003 00:00:00	R	1C551132241095	3	PG	47.26	3626	ISS	6.88
6525ST4167002	MOUNT RADIO FILM DEN 100S	1/1/2003 00:00:00	R	1C551130862122	2	BX	18.29	3626	ISS	0
6530002263641	CUP MED 1OZ PLAS5000S	1/1/2003 00:00:00	R	1C551131491757	3	EA	0.49	3626	ISS	0
6530002263641AU	MEDICINE CUPS	1/1/2003 00:00:00	R	1C551131504008	3	TU	0.49	3626	INR	0
6530002263641AU	MEDICINE CUPS	1/1/2003 00:00:00	R	1C551132241121	1	TU	0.47	3626	ISS	0
6530002263641AU	MEDICINE CUPS	1/1/2003 00:00:00	R	1C551132251530	1	TU	0.47	3626	ISS	0
6530012802328	INDICATOR STER 1000S	1/1/2003 00:00:00	R	1C551122751148	2	CS	92.75	3626	ISS	0
6530012802328	INDICATOR STER 1000S	1/1/2003 00:00:00	R	1C551130070958	1	CS	96.67	3626	ISS	0
6530012802328	INDICATOR STER 1000S	1/1/2003 00:00:00	R	1C551130512977	1	CS	96.67	3626	ISS	0
6530012802328	INDICATOR STER 1000S	1/1/2003 00:00:00	R	1C551131111273	1	CS	96.67	3626	ISS	0

6530012802328	INDICATOR STER 1000S	1/1/2003 00:00:00	R	1C551131131092	2	CS	96.67	3626	ISS	0
6530012802328	INDICATOR STER 1000S	1/1/2003 00:00:00	R	1C551131921866	1	CS	96.67	3626	ISS	0
6530012802328	INDICATOR STER 1000S	1/1/2003 00:00:00	R	1C551132251022	2	CS	96.67	3626	ISS	0
6530012802328	INDICATOR STER 1000S	1/1/2003 00:00:00	R	1C551132600939	3	CS	96.67	3626	ISS	0
6530012859033	NEEDLE CONT 5QT	1/1/2003 00:00:00	R	1C551132450032	5	EA	2.6	3626	ISS	0
6530013339719	STERILIZATION TEST 30	1/1/2003 00:00:00	R	1C551122751147	2	BX	93.43	3626	BRS	0
6530013339719	STERILIZATION TEST 30	1/1/2003 00:00:00	R	1C551123441344	2	BX	93.43	3626	ISS	0
6530013339719	STERILIZATION TEST 30	1/1/2003 00:00:00	R	1C551130862127	1	BX	93.43	3626	ISS	0
6530013339719	STERILIZATION TEST 30	1/1/2003 00:00:00	R	1C551131111272	2	BX	93.43	3626	ISS	0
6530013339719	STERILIZATION TEST 30	1/1/2003 00:00:00	R	1C551131131089	1	BX	93.43	3626	ISS	0
6530013339719	STERILIZATION TEST 30	1/1/2003 00:00:00	R	1C551131921862	1	BX	93.43	3626	ISS	0
6530013339719	STERILIZATION TEST 30	1/1/2003 00:00:00	R	1C551132241113	1	BX	93.43	3626	ISS	0
6530013339719	STERILIZATION TEST 30	1/1/2003 00:00:00	R	1C551132251021	1	BX	93.43	3626	ISS	0
6530ST6169004	WRAP STER24X24 H-D120S LF	1/1/2003 00:00:00	R	1C551130931958	1	CS	105.69	3626	ISS	0
6532012324390	FOOTWEAR COVERS OR200	1/1/2003 00:00:00	R	1C551132241105	1	BX	15.7	3626	ISS	0
6532013460190	MASK FACE ASEPTIC 50S	1/1/2002 00:00:00	R	1C551122612841	15	PG	9.45	3626	BRS	6.87
6532013460190	MASK FACE ASEPTIC 50S	1/1/2003 00:00:00	R	1C551122812011	5	PG	9.45	3626	BRS	2.29
6532013460190	MASK FACE ASEPTIC 50S	1/1/2003 00:00:00	R	1C551122812011	10	PG	9.45	3626	BRS	4.58
6532013460190	MASK FACE ASEPTIC 50S	1/1/2003 00:00:00	R	1C551122812011	5	PG	9.45	3626	BRS	2.29
6532013460190	MASK FACE ASEPTIC 50S	1/1/2003 00:00:00	R	1C551123051870	10	PG	9.45	3626	BRS	4.58
6532013460190	MASK FACE ASEPTIC 50S	1/1/2003 00:00:00	R	1C551123242420	5	PG	9.45	3626	BRS	2.29
6532013460190	MASK FACE ASEPTIC 50S	1/1/2003 00:00:00	R	1C551123360791	10	PG	9.45	3626	BRS	4.58
6532013460190	MASK FACE ASEPTIC 50S	1/1/2003 00:00:00	R	1C551130240968	10	PG	9.45	3626	BRS	4.58
6532013460190	MASK FACE ASEPTIC 50S	1/1/2003 00:00:00	R	1C551130491229	20	PG	9.45	3626	BRS	9.17
6532013460190	MASK FACE ASEPTIC 50S	1/1/2003 00:00:00	R	1C551130911114	15	PG	9.45	3626	BRS	6.87
6532013460190	MASK FACE ASEPTIC 50S	1/1/2003 00:00:00	R	1C551131131071	10	PG	9.45	3626	BRS	4.58
6532013460190	MASK FACE ASEPTIC 50S	1/1/2003 00:00:00	R	1C551131220839	10	PG	9.45	3626	BRS	4.58
6532013460190	MASK FACE ASEPTIC 50S	1/1/2003 00:00:00	R	1C551131820872	6	PG	9.45	3626	BRS	2.75
6532013460190	MASK FACE ASEPTIC 50S	1/1/2003 00:00:00	R	1C551132241138	10	PG	9.45	3626	BRS	4.58
6532013772061AU	CAP SURGICAL MENS 3PG/CS	1/1/2003 00:00:00	R	1C551132241102	2	BX	12.67	3626	ISS	0
6532ST4312001	GOWN ISOLATION LRG BLUE	1/1/2003 00:00:00	R	1C551122812028	100	EA	0.64	3626	ISS	0
6532ST4312001	GOWN ISOLATION LRG BLUE	1/1/2003 00:00:00	R	1C551122941995	150	EA	0.67	3626	ISS	0
6532ST4312001	GOWN ISOLATION LRG BLUE	1/1/2003 00:00:00	R	1C551123101095	100	EA	0.67	3626	ISS	0
6532ST4312001	GOWN ISOLATION LRG BLUE	1/1/2003 00:00:00	R	1C551123500846	100	EA	0.67	3626	ISS	0
6532ST4312001	GOWN ISOLATION LRG BLUE	1/1/2003 00:00:00	R	1C551130590807	100	EA	0.64	3626	ISS	3.1
6532ST4312001	GOWN ISOLATION LRG BLUE	1/1/2003 00:00:00	R	1C551130651984	100	EA	0.7	3626	BRS	0
6532ST4312001	GOWN ISOLATION LRG BLUE	1/1/2003 00:00:00	R	1C551130711659	20	EA	0.7	3626	ISS	0
6532ST4312001	GOWN ISOLATION LRG BLUE	1/1/2003 00:00:00	R	1C551130911120	150	EA	0.7	3626	ISS	0
6532ST4312001	GOWN ISOLATION LRG BLUE	1/1/2003 00:00:00	R	1C551131040373	200	EA	0.67	3626	ISS	0
6532ST4312001	GOWN ISOLATION LRG BLUE	1/1/2003 00:00:00	R	1C551131131084	200	EA	0.67	3626	ISS	0
6532ST4312001	GOWN ISOLATION LRG BLUE	1/1/2003 00:00:00	R	1C551131411604	100	EA	0.67	3626	ISS	0
6532ST4312001	GOWN ISOLATION LRG BLUE	1/1/2003 00:00:00	R	1C551131670726	100	EA	0.67	3626	ISS	0
6532ST4312001	GOWN ISOLATION LRG BLUE	1/1/2003 00:00:00	R	1C551131921854	100	EA	0.67	3626	ISS	0
6532ST4312001	GOWN ISOLATION LRG BLUE	1/1/2003 00:00:00	R	1C551132092353	50	EA	0.67	3626	ISS	0
6532ST4312001	GOWN ISOLATION LRG BLUE	1/1/2003 00:00:00	R	1C551132241110	200	EA	0.67	3626	ISS	0
6532ST4312001	GOWN ISOLATION LRG BLUE	1/1/2003 00:00:00	R	1C551132251542	100	EA	0.67	3626	ISS	0
6532ST4312001	GOWN ISOLATION LRG BLUE	1/1/2003 00:00:00	R	1C551132331406	100	EA	0.67	3626	ISS	0
6532ST6289001	CAP BOUFFANT DISP300S	1/1/2003 00:00:00	R	1C551123051894	4	BX	9.2	3626	ISS	0
6532ST6289001	CAP BOUFFANT DISP300S	1/1/2003 00:00:00	R	1C551123360803	2	BX	9.2	3626	ISS	0
6532ST6289001	CAP BOUFFANT DISP300S	1/1/2003 00:00:00	R	1C551123441343	1	BX	9.2	3626	ISS	0
6532ST6289001	CAP BOUFFANT DISP300S	1/1/2003 00:00:00	R	1C551130240983	3	BX	9.2	3626	ISS	0
6532ST6289001	CAP BOUFFANT DISP300S	1/1/2003 00:00:00	R	1C551130491240	2	BX	9.2	3626	ISS	0
6532ST6289001	CAP BOUFFANT DISP300S	1/1/2003 00:00:00	R	1C551131040378	3	BX	8.76	3626	ISS	0
6532ST6289001	CAP BOUFFANT DISP300S	1/1/2003 00:00:00	R	1C551131131088	5	BX	8.76	3626	ISS	0
6532ST6289001	CAP BOUFFANT DISP300S	1/1/2003 00:00:00	R	1C551132241117	6	BX	8.76	3626	ISS	0
6532ST6289001	CAP BOUFFANT DISP300S	1/1/2003 00:00:00	R	1C551132450034	1	BX	8.76	3626	ISS	0
663003	AUTOMATRIX BANDS	1/1/2003 00:00:00	R	1C551132311202	1	PG	12.04	3626	BRS	0
663003	AUTOMATRIX BANDS	1/1/2003 00:00:00	R	1C551132311202	1	PG	26.24	3626	BRS	0
663003	AUTOMATRIX BANDS	1/1/2003 00:00:00	R	1C551132311202	2	PG	12.04	3626	BRS	0
6640ST6352001	SYRINGE PROTECTOR 3-WAY	1/1/2003 00:00:00	R	1C551123051882	6	EA	11.64	3626	ISS	3.39
6640ST6352001	SYRINGE PROTECTOR 3-WAY	1/1/2003 00:00:00	R	1C551130240976	6	EA	11.64	3626	ISS	3.39
6640ST6352001	SYRINGE PROTECTOR 3-WAY	1/1/2003 00:00:00	R	1C551130491235	1	EA	9.97	3626	ISS	0.48
6640ST6352001	SYRINGE PROTECTOR 3-WAY	1/1/2003 00:00:00	R	1C551130491235	5	EA	9.97	3626	BRS	2.42
6640ST6352001	SYRINGE PROTECTOR 3-WAY	1/1/2003 00:00:00	R	1C551131220845	4	EA	9.97	3626	ISS	1.93
6640ST6352001	SYRINGE PROTECTOR 3-WAY	1/1/2003 00:00:00	R	1C551132241094	2	EA	9.97	3626	ISS	0.97
670440	COUNTERTOP UNIVERSAL VIEWERS	1/1/2003 00:00:00	R	1C551130372010	1	EA	99.16	3626	BRS	4.81
6782508	AQUASIL MONOPHASE	1/1/2003 00:00:00	R	1C551131761460	1	CS	400.52	3626	BRS	0
6784258	AQUASIL LV	1/1/2003 00:00:00	R	1C551131761453	1	CS	400.52	3626	BRS	0
6785008	AQUASIL XLV	1/1/2003 00:00:00	R	1C551131761455	1	CS	400.52	3626	BRS	0
6810005987316	SODIUM HYPOCHLORIT6GA	1/1/2003 00:00:00	R	1C551123192762	4	BT	1.23	3626	ISS	0.24
6810005987316	SODIUM HYPOCHLORIT6GA	1/1/2003 00:00:00	R	1C551130512976	6	BT	1.23	3626	ISS	0.36
6810005987316	SODIUM HYPOCHLORIT6GA	1/1/2003 00:00:00	R	1C551131921871	1	BT	1.31	3626	ISS	0.06
6810005987316	SODIUM HYPOCHLORIT6GA	1/1/2003 00:00:00	R	1C551132092359	2	BT	1.31	3626	ISS	0.13
6810005987316	SODIUM HYPOCHLORIT6GA	1/1/2003 00:00:00	R	1C551132241123	1	BT	1.31	3626	ISS	0.06
6810HM7267001	FORMO CRESOL, 1OZ 30ML	1/1/2003 00:00:00	R	1C551131631649	2	BT	23.95	3626	BRS	2.32
6810HM7267001	FORMO CRESOL, 1OZ 30ML	1/1/2003 00:00:00	R	1C551131921880	1	BT	27.99	3626	BRS	1.36
6810LP0300001	BLEACH	1/1/2002 00:00:00	R	1C551122531788	1	CS	7.95	3626	BRS	0.39
6810LP0300001	BLEACH	1/1/2003 00:00:00	R	1C551130512973	2	CS	7.95	3626	BRS	0.77
6810LP0300001	BLEACH	1/1/2003 00:00:00	R	1C551130862124	1	CS	7.95	3626	BRS	0.39
6810LP0300001	BLEACH	1/1/2003 00:00:00	R	1C551132092358	1	CS	7.95	3626	BRS	0.39
6810LP0300001	BLEACH	1/1/2003 00:00:00	R	1C551132241100	1	CS	7.95	3626	BRS	0.39
6811033	DIAMOND BUR	1/1/2003 00:00:00	R	1C551131890440	5	EA	4.03	3626	BRS	0.98
6840HM7267001	WEXCIDE DISINFET QT	1/1/2002 00:00:00	R	1C551122171019	15	BT	3.77	3626	BRS	2.74
6840HM7267001	WEXCIDE DISINFET QT	1/1/2002 00:00:00	R	1C551122171019	5	BT	4.53	3626	BRS	1.1
6840HM7267001	WEXCIDE DISINFET QT	1/1/2003 00:00:00	R	1C551123051871	8	BT	4.53	3626	ISS	1.76
6850009491397	SCALE REMOVING COMP4S	1/1/2003 00:00:00	R	1C551131131072	1	BX	25.67	3626	BRS	1.24
6850012565028	CLEANING SOL PHOTO EQ	1/1/2003 00:00:00	R	1C551132331418	2	KT	19.63	3626	ISS	1.9
6850L100009	INSTRU KLEENZ 4 LT BTS 4S	1/1/2003 00:00:00	R	1C551123242421	1	CS	87.86	3626	BRS	0
6850L100009	INSTRU KLEENZ 4 LT BTS 4S	1/1/2003 00:00:00	R	1C551130771350	1	CS	87.86	3626	BRS	0
7290008901822	COVER HEADREST 500S	1/1/2003 00:00:00	R	1C551131761457	8	RO	12.85	3626	ISS	4.99
7290008901822	COVER HEADREST 500S	1/1/2003 00:00:00	R	1C551131820866	5	RO	12.85	3626	ISS	3.12
73050	APPLICAP APPLIER	1/1/2003 00:00:00	R	1C551130931959	1	EA	41.4	3626	BRS	2.01
73070	KETAC MAXI CAP APPLIER	1/1/2003 00:00:00	R	1C551130931960	1	EA	71.35	3626	BRS	3.46
7330011700952	FOOD STORAGE CONTAINER	1/1/2003 00:00:00	R	1C551122751144	1	EA	27.4	3626	BRS	1.33
7334080	ENDO RAY II	1/1/2003 00:00:00	R	1C551130422273	4	BX	79.73	3626	BRS	15.47
7350LP2028001	FOOD CONTAINER 8QT	1/1/2002 00:00:00	R	1C551122331533	1	EA	7.9	3626	BRS	0.38

740010	RDA F/DISPOS. ANGLES	1/1/2002 00:00:00	R	1C551122622222	2	PG	900.77	3626	BRS	87.37
740010	RDA F/DISPOS. ANGLES	1/1/2003 00:00:00	R	1C551122812031	2	PG	900.77	3626	BRS	87.37
740010	RDA F/DISPOS. ANGLES	1/1/2003 00:00:00	R	1C551130240988	2	PG	900.77	3626	BRS	87.37
740010	RDA F/DISPOS. ANGLES	1/1/2003 00:00:00	R	1C551131220838	2	PG	900.77	3626	BRS	0
7510NM1184007	MANGO AEROSOL	1/1/2002 00:00:00	R	1C551122612854	10	EA	3.64	3626	BRS	1.77
7510NM1184007	MANGO AEROSOL	1/1/2003 00:00:00	R	1C551123051890	10	EA	8.88	3626	BRS	4.31
7510NM1184007	MANGO AEROSOL	1/1/2003 00:00:00	R	1C551132331409	10	EA	3.64	3626	BRS	1.77
7510NM1184007	MANGO AEROSOL	1/1/2003 00:00:00	R	1C551132614139	2	EA	3.64	3626	INR	0.35
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551122900162	1	AT	349.33	3626	BRS	16.94
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551122910163	1	AT	425.55	3626	BRS	20.64
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551122980097	1	AT	90.36	3626	BRS	4.38
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551122980099	1	AT	6.24	3626	BRS	0.3
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551123240070	1	AT	441.99	3626	BRS	21.44
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551123240072	1	AT	7.14	3626	BRS	0.35
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551123260081	1	AT	368.08	3626	BRS	17.85
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551123260083	1	AT	16.26	3626	BRS	0.79
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551123380210	1	AT	205.07	3626	BRS	9.95
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551123380309	1	AT	172.3	3626	BRS	8.36
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551123390161	1	AT	402.41	3626	BRS	19.52
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551123460638	1	AT	91.98	3626	BRS	4.46
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551123460640	1	AT	809.18	3626	BRS	39.25
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551130140355	1	AT	240.04	3626	BRS	11.64
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551130140357	1	AT	84.09	3626	BRS	4.08
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551130140357	1	AT	139.49	3626	BRS	6.77
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551130310043	1	AT	2.67	3626	BRS	0.13
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551130310045	1	AT	768.49	3626	BRS	37.27
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551130500541	1	AT	263.6	3626	BRS	12.78
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551130500543	1	AT	159.8	3626	BRS	7.75
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551131000242	1	AT	1026.35	3626	BRS	49.78
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551131000244	1	AT	16.26	3626	BRS	0.79
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551131290439	1	AT	1030.4	3626	BRS	49.97
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551131411056	1	AT	24.5	3626	BRS	1.19
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551131411058	1	AT	24.5	3626	BRS	1.19
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551131411060	1	AT	99.95	3626	BRS	4.85
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551131422048	1	AT	159.61	3626	BRS	7.74
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551131422048	1	AT	159.61	3626	BRS	7.74
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551131422048	1	AT	264.97	3626	BRS	12.85
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551131502058	1	AT	24.5	3626	BRS	1.19
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551131620080	1	AT	363.87	3626	BRS	17.65
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551131620080	1	AT	426.44	3626	BRS	20.68
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551131772020	1	AT	211.09	3626	BRS	10.24
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551131892101	1	AT	271.01	3626	BRS	13.14
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551131950745	1	AT	49	3626	BRS	2.38
7510NM1C5511	BOISE CASCADE	1/1/2003 00:00:00	R	1C551132391815	1	AT	579.01	3626	BRS	28.08
7778995	FINISHING STRIP, NARROW COARSE	1/1/2003 00:00:00	R	1C551130841175	6	BX	18.09	3626	BRS	5.26
790045	HANDPIECE, FIBER OPTIC PUSH BU	1/1/2002 00:00:00	R	1C551122612862	5	EA	450.75	3626	BRS	109.31
790045	HANDPIECE, FIBER OPTIC PUSH BU	1/1/2003 00:00:00	R	1C551122941997	1	EA	450.75	3626	BRS	21.86
790045	HANDPIECE, FIBER OPTIC PUSH BU	1/1/2003 00:00:00	R	1C551122941997	4	EA	450.75	3626	BRS	87.45
790045	HANDPIECE, FIBER OPTIC PUSH BU	1/1/2003 00:00:00	R	1C551123242428	4	EA	450.75	3626	BRS	87.45
790045	HANDPIECE, FIBER OPTIC PUSH BU	1/1/2003 00:00:00	R	1C551123441337	1	EA	450.75	3626	BRS	21.86
790045	HANDPIECE, FIBER OPTIC PUSH BU	1/1/2003 00:00:00	R	1C551131040381	5	EA	486.07	3626	BRS	117.87
790045	HANDPIECE, FIBER OPTIC PUSH BU	1/1/2003 00:00:00	R	1C551131131095	5	EA	486.07	3626	BRS	117.87
790045	HANDPIECE, FIBER OPTIC PUSH BU	1/1/2003 00:00:00	R	1C551131921859	4	EA	486.07	3626	BRS	94.3
790045	HANDPIECE, FIBER OPTIC PUSH BU	1/1/2003 00:00:00	R	1C551132241090	4	EA	486.07	3626	BRS	94.3
7930LP9302001	CLEANER ULTRA CLEAN WATER	1/1/2003 00:00:00	R	1C551131111270	4	EA	127.07	3626	BRS	24.65
7930LP9302001	CLEANER ULTRA CLEAN WATER	1/1/2003 00:00:00	R	1C551132331407	1	EA	135.33	3626	BRS	6.56
79611	SLIMLINE INSERT 30K SLI 10S	1/1/2003 00:00:00	R	1C551122812039	5	EA	73.31	3626	BRS	17.78
80395	30K FSI SLI 10 STRAIGHT INSERT	1/1/2003 00:00:00	R	1C551123161975	10	EA	82.31	3626	BRS	39.92
80395	30K FSI SLI 10 STRAIGHT INSERT	1/1/2003 00:00:00	R	1C551131131104	2	EA	227.78	3626	BRS	0
80401	SLIMLINE, 30K SLI 10L/10R	1/1/2003 00:00:00	R	1C551122812041	5	PG	156.48	3626	BRS	37.95
80401	SLIMLINE, 30K SLI 10L/10R	1/1/2003 00:00:00	R	1C551130240986	2	PG	156.48	3626	BRS	15.18
80649	CAVITRON JET W/ SPS TECHNOLOGY	1/1/2003 00:00:00	R	1C551130232451	1	EA	2445.67	3626	BRS	118.61
80649	CAVITRON JET W/ SPS TECHNOLOGY	1/1/2003 00:00:00	R	1C551130491953	1	EA	2445.67	3626	BRS	118.61
80649	CAVITRON JET W/ SPS TECHNOLOGY	1/1/2003 00:00:00	R	1C551130771359	1	EA	2506.82	3626	BRS	121.58
8105008377755	BAG PLAS ZIP LOCK 8X8	1/1/2002 00:00:00	R	1C551122531785	3	RO	1.91	3626	BRS	0.28
8105008377755	BAG PLAS ZIP LOCK 8X8	1/1/2003 00:00:00	R	1C551130862120	3	RO	1.91	3626	ISS	0.28
8105008377757	BAG PLAS ZIP LOCK 12X12	1/1/2002 00:00:00	R	1C551122612844	2	RO	3.54	3626	BRS	0.34
8105008377757	BAG PLAS ZIP LOCK 12X12	1/1/2003 00:00:00	R	1C551130862121	3	RO	3.54	3626	ISS	0.52
8105011958730	BAG PLASTIC 250S	1/1/2003 00:00:00	R	1C551123242422	6	BX	11.25	3626	BRS	3.27
8135007219725	ALUMINUM REYNOLDS FILM 18X500	1/1/2002 00:00:00	R	1C551122632187	2	RO	22.99	3626	BRS	2.23
8135007219725	ALUMINUM REYNOLDS FILM 18X500	1/1/2003 00:00:00	R	1C551130862103	1	RO	22.99	3626	BRS	1.12
8135007219725	ALUMINUM REYNOLDS FILM 18X500	1/1/2003 00:00:00	R	1C551131111268	1	RO	22.99	3626	BRS	1.12
8135007219725	ALUMINUM REYNOLDS FILM 18X500	1/1/2003 00:00:00	R	1C551132241087	1	RO	22.99	3626	BRS	1.12
8135007542692	PLASTIC SHEET	1/1/2002 00:00:00	R	1C551121981090	1	RO	6.03	3626	BRS	0.29
8135007542692	PLASTIC SHEET	1/1/2002 00:00:00	R	1C551121981090	1	RO	6.03	3626	BRS	0.29
8135007542692	PLASTIC SHEET	1/1/2002 00:00:00	R	1C551122202064	7	RO	6.03	3626	BRS	2.05
8135007542692	PLASTIC SHEET	1/1/2002 00:00:00	R	1C551122331535	1	RO	6.03	3626	BRS	0.29
8135007542692	PLASTIC SHEET	1/1/2002 00:00:00	R	1C551122531874	5	RO	6.03	3626	BRS	1.46
8135007542692	PLASTIC SHEET	1/1/2002 00:00:00	R	1C551122612863	2	RO	6.03	3626	BRS	0.58
8135007542692	PLASTIC SHEET	1/1/2002 00:00:00	R	1C551122612863	3	RO	5.52	3626	BRS	0.8
8135007542692	PLASTIC SHEET	1/1/2003 00:00:00	R	1C551122812037	1	RO	6.03	3626	BRS	0.29
8135007542692	PLASTIC SHEET	1/1/2003 00:00:00	R	1C551122812037	2	RO	6.03	3626	BRS	0.58
8135007542692	PLASTIC SHEET	1/1/2003 00:00:00	R	1C551122812037	1	RO	5.52	3626	BRS	0.27
8135007542692	PLASTIC SHEET	1/1/2003 00:00:00	R	1C551122812037	3	RO	5.52	3626	BRS	0.8
8135007542692	PLASTIC SHEET	1/1/2003 00:00:00	R	1C551132241125	1	RO	5.76	3626	BRS	0.28
8135007542692	PLASTIC SHEET	1/1/2003 00:00:00	R	1C551132241125	1	RO	5.76	3626	BRS	0.28
8135007542692	PLASTIC SHEET	1/1/2003 00:00:00	R	1C551132450027	1	RO	5.76	3626	BRS	0.28
8220128	GRACEY DEEP POCKET DBL ENDED	1/1/2003 00:00:00	R	1C551130417000	4	EA	16.16	3626	BRS	3.14
8220128	GRACEY DEEP POCKET DBL ENDED	1/1/2003 00:00:00	R	1C551130920812	4	EA	16.24	3626	BRS	3.15
8220128	GRACEY DEEP POCKET DBL ENDED	1/1/2003 00:00:00	R	1C551131131109	6	EA	16.24	3626	BRS	4.73
8220431	GRACEY 13/14 DE	1/1/2003 00:00:00	R	1C551130417003	4	EA	16.16	3626	BRS	3.14
8220431	GRACEY 13/14 DE	1/1/2003 00:00:00	R	1C551130920813	4	EA	16.24	3626	BRS	3.15
8220431	GRACEY 13/14 DE	1/1/2003 00:00:00	R	1C551131131081	6	EA	16.24	3626	BRS	4.73
8220763	GRACEY 15/16 DE	1/1/2003 00:00:00	R	1C551130417002	4	EA	16.16	3626	BRS	3.14
8220763	GRACEY 15/16 DE	1/1/2003 00:00:00	R	1C551131131083	6	EA	16.24	3626	BRS	4.73
8228460	GRACEY 3 DEEP POCKET 1/2	1/1/2003 00:00:00	R	1C551130417001	4	EA	16.16	3626	BRS	3.14

8228460	GRACEY 3 DEEP POCKET 1/2	1/1/2003 00:00:00	R	1C551130920814	4	EA	16.24	3626	BRS	3.15
8228460	GRACEY 3 DEEP POCKET 1/2	1/1/2003 00:00:00	R	1C551131131110	6	EA	16.24	3626	BRS	4.73
83005	ASSURE PLUS 3 1/2 X 10	1/1/2003 00:00:00	R	1C551131761759	1	CS	114	3626	BRS	5.53
8530ST8049001	TOOTHBRUSH DEN CHILD 72S	1/1/2003 00:00:00	R	1C551130491231	1	PG	82	3626	ISS	3.98
8540001407317	TOWEL PAPER 13W 500S	1/1/2003 00:00:00	R	1C551123192761	4	PG	19.29	3626	BRS	3.74
8540001407317	TOWEL PAPER 13W 500S	1/1/2003 00:00:00	R	1C551123192761	4	PG	19.29	3626	BRS	3.74
8540001407317	TOWEL PAPER 13W 500S	1/1/2003 00:00:00	R	1C551130070939	2	PG	19.29	3626	ISS	1.87
8540001407317	TOWEL PAPER 13W 500S	1/1/2003 00:00:00	R	1C551130590802	3	PG	19.29	3626	ISS	2.81
8540001407317	TOWEL PAPER 13W 500S	1/1/2003 00:00:00	R	1C551131131077	3	PG	20	3626	ISS	2.91
8540001407317	TOWEL PAPER 13W 500S	1/1/2003 00:00:00	R	1C551131670728	1	PG	20	3626	ISS	0.97
8540001407317	TOWEL PAPER 13W 500S	1/1/2003 00:00:00	R	1C551131921849	2	PG	18	3626	ISS	1.75
8540001407317	TOWEL PAPER 13W 500S	1/1/2003 00:00:00	R	1C551132251529	2	PG	17.33	3626	ISS	1.68
89002065	PEDI PADZ MULTI-FUNCTION ELECT	1/1/2003 00:00:00	R	1C551131761462	1	CS	189.6	3626	BRS	9.2
89002065	PEDI PADZ MULTI-FUNCTION ELECT	1/1/2003 00:00:00	R	1C551131814568	1	CS	189.6	3626	INR	9.2
89002065	PEDI PADZ MULTI-FUNCTION ELECT	1/1/2003 00:00:00	R	1C551132264411	1	CS	189.6	3626	INR	9.2
89004003	ELECT 6DIA PLAS POLY FOAM BACK	1/1/2003 00:00:00	R	1C551131761463	1	EA	364.8	3626	BRS	17.69
89004003	ELECT 6DIA PLAS POLY FOAM BACK	1/1/2003 00:00:00	R	1C551131771170	1	EA	364.8	3626	BRS	17.69
910070	OPTILUX 501	1/1/2003 00:00:00	R	1C551130651982	1	EA	973.75	3626	BRS	47.23
910070	OPTILUX 501	1/1/2003 00:00:00	R	1C551130651982	1	EA	973.75	3626	BRS	47.23
910070	OPTILUX 501	1/1/2003 00:00:00	R	1C551130651982	2	EA	973.75	3626	BRS	94.45
910070	OPTILUX 501	1/1/2003 00:00:00	R	1C551130862129	1	EA	973.75	3626	BRS	47.23
92318	DUALPEEL SELF-SEAL POUCH - BLU	1/1/2003 00:00:00	R	1C551130631386	2	PG	32.8	3626	BRS	0
9536456	CEMENT SPATULAS, #24 FLEX BLDE	1/1/2003 00:00:00	R	1C551131111271	10	EA	20.49	3626	BRS	9.94
9536456	CEMENT SPATULAS, #24 FLEX BLDE	1/1/2003 00:00:00	R	1C551131111271	10	EA	30.49	3626	BRS	14.79
965525	SUPREME DISP. PROPHY PACK	1/1/2002 00:00:00	R	1C551122691250	2	CS	215.67	3626	BRS	20.92
965525	SUPREME DISP. PROPHY PACK	1/1/2003 00:00:00	R	1C551122812022	3	CS	215.67	3626	BRS	31.38
965525	SUPREME DISP. PROPHY PACK	1/1/2003 00:00:00	R	1C551123051876	2	CS	215.67	3626	BRS	20.92
967416	INDIA STONE	1/1/2003 00:00:00	R	1C551123472497	10	EA	15.2	3626	BRS	7.37
A87013	JENKER NEEDLE DEVICE	1/1/2002 00:00:00	R	1C551122102636	10	EA	21.24	3626	BRS	10.3
A87013	JENKER NEEDLE DEVICE	1/1/2003 00:00:00	R	1C551123051900	2	EA	21.24	3626	BRS	2.06
A87013	JENKER NEEDLE DEVICE	1/1/2003 00:00:00	R	1C551130131797	6	EA	21.24	3626	BRS	6.18
AECC1314X	CURRETE COLUMBIA 13-14	1/1/2003 00:00:00	R	1C551123231918	10	EA	16.05	3626	BRS	7.78
AECC1314X	CURRETE COLUMBIA 13-14	1/1/2003 00:00:00	R	1C551130152159	30	EA	16.05	3626	BRS	23.35
AECC1314X	CURRETE COLUMBIA 13-14	1/1/2003 00:00:00	R	1C551131131106	6	EA	14.71	3626	BRS	4.28
AECM1718X	MCCALLS 17-18	1/1/2002 00:00:00	R	1C551122632188	10	EA	16.05	3626	BRS	7.78
AECM1718X	MCCALLS 17-18	1/1/2003 00:00:00	R	1C551122812042	6	EA	16.05	3626	BRS	4.67
AECM1718X	MCCALLS 17-18	1/1/2003 00:00:00	R	1C551122962294	6	EA	16.05	3626	BRS	4.67
AECM1718X	MCCALLS 17-18	1/1/2003 00:00:00	R	1C551130152156	30	EA	16.05	3626	BRS	23.35
AECM1718X	MCCALLS 17-18	1/1/2003 00:00:00	R	1C551131131099	6	EA	14.71	3626	BRS	4.28
AEEXP1112X	EXPLORER 11-12	1/1/2003 00:00:00	R	1C551123231916	10	EA	9.12	3626	BRS	4.42
AEEXP1112X	EXPLORER 11-12	1/1/2003 00:00:00	R	1C551123451748	30	EA	9.12	3626	BRS	13.27
AEEXP1112X	EXPLORER 11-12	1/1/2003 00:00:00	R	1C551131131105	6	EA	8.36	3626	BRS	2.43
AEEXP11-12X	EXPLORER 11-12	1/1/2003 00:00:00	R	1C551123041902	30	EA	9.12	3626	BRS	13.27
AEEXP11-12X	EXPLORER 11-12	1/1/2003 00:00:00	R	1C551131131103	6	EA	17.63	3626	BRS	0
AEG1112X	GRACEY 11-12 AE G 11-12X	1/1/2003 00:00:00	R	1C551122812043	6	EA	16.05	3626	BRS	4.67
AEG1112X	GRACEY 11-12 AE G 11-12X	1/1/2003 00:00:00	R	1C551122962296	6	EA	16.05	3626	BRS	4.67
AEG1112X	GRACEY 11-12 AE G 11-12X	1/1/2003 00:00:00	R	1C551130152158	30	EA	16.05	3626	BRS	23.35
AEG1112X	GRACEY 11-12 AE G 11-12X	1/1/2003 00:00:00	R	1C551131131100	6	EA	14.71	3626	BRS	4.28
AEG12X	GRACEY CURETTE 1-2	1/1/2003 00:00:00	R	1C551123231920	10	EA	16.05	3626	BRS	7.78
AEG12X	GRACEY CURETTE 1-2	1/1/2003 00:00:00	R	1C551130512974	4	EA	16.05	3626	BRS	0
AEG12X	GRACEY CURETTE 1-2	1/1/2003 00:00:00	R	1C551130512974	1	EA	17.63	3626	BRS	0
AEG12X	GRACEY CURETTE 1-2	1/1/2003 00:00:00	R	1C551130512974	20	EA	16.05	3626	BRS	15.57
AEG12X	GRACEY CURETTE 1-2	1/1/2003 00:00:00	R	1C551131131108	1	EA	16.05	3626	BRS	0
AEG12X	GRACEY CURETTE 1-2	1/1/2003 00:00:00	R	1C551132556414	8	EA	17.63	3626	INR	0
AEG1314X	GRACEY 13-14 G 13-14X	1/1/2003 00:00:00	R	1C551122812009	6	EA	16.05	3626	BRS	4.67
AEG1314X	GRACEY 13-14 G 13-14X	1/1/2003 00:00:00	R	1C551122962295	6	EA	16.05	3626	BRS	4.67
AEG1314X	GRACEY 13-14 G 13-14X	1/1/2003 00:00:00	R	1C551130152160	15	EA	16.05	3626	BRS	11.68
AEG1314X	GRACEY 13-14 G 13-14X	1/1/2003 00:00:00	R	1C551130152160	15	EA	16.05	3626	BRS	11.68
AEG1314X	GRACEY 13-14 G 13-14X	1/1/2003 00:00:00	R	1C551131131102	6	EA	14.71	3626	BRS	4.28
AEG1516X	GRACEY CURRETTE 15-16	1/1/2003 00:00:00	R	1C551123231922	10	EA	16.05	3626	BRS	7.78
AEG1516X	GRACEY CURRETTE 15-16	1/1/2003 00:00:00	R	1C551131131107	6	EA	17.63	3626	BRS	0
AEMHRX	LITE MIRROR HANDLES RND EAGLE	1/1/2003 00:00:00	R	1C551131501068	18	EA	6.82	3626	BRS	5.95
AES204SDX	SCALER 204SD	1/1/2003 00:00:00	R	1C551123231924	10	EA	16.05	3626	BRS	7.78
AES204SDX	SCALER 204SD	1/1/2003 00:00:00	R	1C551130152161	30	EA	16.05	3626	BRS	23.35
AESH533X	SCALER H5-33	1/1/2003 00:00:00	R	1C551123231914	10	EA	16.05	3626	BRS	7.78
AESH533X	SCALER H5-33	1/1/2003 00:00:00	R	1C551130152162	30	EA	16.05	3626	BRS	23.35
AESH533X	SCALER H5-33	1/1/2003 00:00:00	R	1C551130590805	15	EA	16.05	3626	BRS	11.68
ARESTIN	ARESTIN MICROSPHERES	1/1/2003 00:00:00	R	1C551131641638	2	BX	199.96	3626	BRS	19.4
AUK2	COMPOSI-TIGHT GOLD SYSTEM	1/1/2003 00:00:00	R	1C551123041746	1	KT	199	3626	BRS	9.65
B595	WRENCHES MINIM HAND	1/1/2003 00:00:00	R	1C551131502147	3	EA	6.11	3626	BRS	0.89
COLUMBIA13-14	ERGO-LITE CRUISE LINE	1/1/2002 00:00:00	R	1C551121961368	15	EA	9	3626	BRS	6.55
COLUMBIA13-14	ERGO-LITE CRUISE LINE	1/1/2003 00:00:00	R	1C551122812038	6	EA	8.98	3626	BRS	2.61
COLUMBIA13-14	ERGO-LITE CRUISE LINE	1/1/2003 00:00:00	R	1C551123051898	2	EA	8.98	3626	BRS	0.87
COLUMBIA13-14	ERGO-LITE CRUISE LINE	1/1/2003 00:00:00	R	1C551131131096	15	EA	9	3626	BRS	6.55
CP17/18	HATCHET 17/18	1/1/2003 00:00:00	R	1C551123011041	8	EA	9.2	3626	BRS	3.57
CVIPC	INTERPROXIMAL DE CARVER	1/1/2003 00:00:00	R	1C551130571878	10	EA	8.8	3626	BRS	4.27
EJL	PROJECTION BULB 24V 200W EJL	1/1/2003 00:00:00	R	1C551130981917	8	EA	13.11	3626	BRS	5.09
ETLA730	LAMP FOR DIGITAL PROJECTOR REP	1/1/2003 00:00:00	R	1C551131740880	1	EA	400	3626	BRS	19.4
F00338004402	IV-.9% 250ML	1/1/2003 00:00:00	R	1C551132582825	1	EA	0.85	3626	ISS	0
F841123	RADIUS SHELF ASSEMBLY	1/1/2003 00:00:00	R	1C551132321250	8	EA	279	3626	BRS	108.25
FHC129362819	PRINTER PAPER, AMSCO	1/1/2003 00:00:00	R	1C551130292436	3	PG	12	3626	BRS	1.75
FS570	FLOOR STAND	1/1/2002 00:00:00	R	1C551122390885	1	EA	449	3626	BRS	21.78
FS570	FLOOR STAND	1/1/2002 00:00:00	R	1C551122470039	1	EA	449	3626	BRS	21.78
H2127	SAFETY END CAP FOR HALOGEN	1/1/2003 00:00:00	R	1C551130981925	4	EA	39.5	3626	BRS	7.66
HEM608	BLOOD PRESSURE MONITOR WRIST	1/1/2003 00:00:00	R	1C551132311100	3	EA	52	3626	BRS	7.57
HS	HALOGEN III SPORT SYSTEM	1/1/2003 00:00:00	R	1C551122812035	1	PG	992.85	3626	BRS	48.15
HVDGSA	CHAIR, HARVARD 108 W/ARMS	1/1/2003 00:00:00	R	1C551130371999	1	EA	436.93	3626	BRS	21.19
IM5108	10 INSTRUMENT SIG.CASSETTE BL	1/1/2003 00:00:00	R	1C551123390846	16	EA	46.1	3626	BRS	35.77
K92	MINIM PIN DRILL .021I X .079IN	1/1/2003 00:00:00	R	1C551130631381	2	PG	34.29	3626	ISS	3.33
K92	MINIM PIN DRILL .021I X .079IN	1/1/2003 00:00:00	R	1C551131131061	1	EA	34.6	3626	BRS	0
K92	MINIM PIN DRILL .021I X .079IN	1/1/2003 00:00:00	R	1C551131131061	3	EA	34.6	3626	ISS	0
K92	MINIM PIN DRILL .021I X .079IN	1/1/2003 00:00:00	R	1C551132241114	2	EA	34.6	3626	ISS	0
M1RDA1560PELL	MANKIN OUTFIT	1/1/2003 00:00:00	R	1C551132021077	4	EA	436.8	3626	BRS	84.74
P6501256215	CITRUS CLEANER	1/1/2002 00:00:00	R	1C551122531789	2	EA	6.97	3626	BRS	0.68
P6501256215	CITRUS CLEANER	1/1/2003 00:00:00	R	1C551123360802	6	EA	4.1	3626	BRS	1.19
P6501256215	CITRUS CLEANER	1/1/2003 00:00:00	R	1C551131131087	3	EA	1.25	3626	BRS	0.18

P780	PARA POST XP KIT	1/1/2003 00:00:00	R	1C551131531335	1	KT	116.51	3626	BRS	5.65
PCP15/11.5	PROBE-DIAGNOSTIC	1/1/2003 00:00:00	R	1C551123161924	20	EA	11.75	3626	BRS	11.4
PIC369	PROBE AND IRRIGATION C PIC 3-6	1/1/2003 00:00:00	R	1C551123051902	3	BX	130.79	3626	BRS	19.03
PIC369	PROBE AND IRRIGATION C PIC 3-6	1/1/2003 00:00:00	R	1C551130070957	4	BX	130.73	3626	BRS	25.36
R40-05-60	XCP INDICATOR ARMRING	1/1/2003 00:00:00	R	1C551130422280	15	EA	21.9	3626	BRS	15.93
R40-06-07	AIMING RINGS ANT. BITE WING	1/1/2003 00:00:00	R	1C551130422282	15	EA	4.95	3626	BRS	3.6
R40-06-68	INDICATOR ARM RINGS POSTERIOR	1/1/2003 00:00:00	R	1C551130422281	15	EA	20.55	3626	BRS	14.95
SB580	SMARTBOARD SYSTEM 72IN.	1/1/2002 00:00:00	R	1C551122381190	1	EA	1699	3626	BRS	82.4
SB580	SMARTBOARD SYSTEM 72IN.	1/1/2002 00:00:00	R	1C551122390888	1	EA	1699	3626	BRS	82.4
SB580	SMARTBOARD SYSTEM 72IN.	1/1/2002 00:00:00	R	1C551122470040	1	EA	1699	3626	BRS	82.4
SCOPESCOROTA	SURGICAL TELESCOPE	1/1/2002 00:00:00	R	1C551122470082	1	EA	1362	3626	BRS	66.06
SCOPESMURRAY	SURGICAL TELESCOPE	1/1/2002 00:00:00	R	1C551122470084	1	EA	787	3626	BRS	38.17
SG1/26	GRACEY CURETTE DOUBLED END 1/2	1/1/2003 00:00:00	R	1C551131642265	5	EA	12.62	3626	BRS	3.06
SG1/26	GRACEY CURETTE DOUBLED END 1/2	1/1/2003 00:00:00	R	1C551132092363	9	EA	12.62	3626	BRS	5.51
SG11/126	GRACEY CURETTE DBLE END 11/12	1/1/2003 00:00:00	R	1C551131642268	5	EA	12.62	3626	BRS	3.06
SG11/126	GRACEY CURETTE DBLE END 11/12	1/1/2003 00:00:00	R	1C551132092364	9	EA	12.62	3626	BRS	5.51
SG13/146	GRACEY CURETTE DBLE END 13/14	1/1/2003 00:00:00	R	1C551131642269	5	EA	12.62	3626	BRS	3.06
SG13/146	GRACEY CURETTE DBLE END 13/14	1/1/2003 00:00:00	R	1C551132092365	9	EA	12.62	3626	BRS	5.51
SG15/166	GRACEY CURETTE DBLE 15/16	1/1/2003 00:00:00	R	1C551131642270	5	EA	12.62	3626	BRS	3.06
SG15/166	GRACEY CURETTE DBLE 15/16	1/1/2003 00:00:00	R	1C551132092356	9	EA	12.62	3626	BRS	5.51
SS3C	SHARPENING STONE #3 MED GRIT	1/1/2003 00:00:00	R	1C551123441346	8	EA	13.14	3626	BRS	0
T05	TMS REFILL KIT MINIM 02IN	1/1/2003 00:00:00	R	1C551131502146	2	PG	67.54	3626	BRS	6.55

Appendix C Total Workload Data

FY03	Resource Sharing Visits	* Total APV's	Outpat Visits	Inpat Visits	Total Visits	** Radiology Raw Procedures	Radiology Weighted Procedures	** Lab Raw Procedures	Lab Weighted Procedures	** Pharmacy Prescriptions	Pharmacy Weighted Procedures	Disp
Oct-02	2,711	1,184	62,268	2,113	64,381	15,770	54,263	191,374	237,519	215,992	168,030	1,394
Nov-02	2,890	1,142	54,692	1,428	56,120	12,748	43,298	140,923	182,322	197,876	153,549	1,352
Dec-02	2,669	844	54,766	1,575	56,341	13,683	45,310	146,402	195,719	187,439	162,260	1,384
Jan-03	2,842	1,230	64,136	1,951	66,087	14,912	46,750	133,597	184,561	247,478	190,604	1,369
Feb-03	2,641	830	55,795	1,409	57,204	12,310	36,053	119,087	165,149	201,857	139,529	1,260
Mar-03	2,734	925	62,321	1,819	64,140	14,505	51,187	139,646	189,980	223,485	154,479	1,375
Apr-03	2,581	893	63,087	1,900	64,987	15,028	50,189	160,002	189,857	224,580	176,696	1,371
May-03	2,464	797	55,686	1,714	57,400	14,896	50,658	193,908	255,564	220,641	170,794	1,403
Jun-03	2,607	895	57,202	1,694	58,896	15,177	51,445	156,658	195,513	226,936	166,335	1,280
Jul-03	2,244	977	56,325	1,555	57,880	14,445	45,872	167,753	220,627	210,268	167,307	1,329
Aug-03	2,303	858	55,624	1,286	56,910	9,718	26,959	163,901	221,477	215,410	161,733	1,323
Sep-03	2,528	901	59,995	1,599	61,594	9,557	31,225	161,228	218,432	220,616	171,641	1,327
Total	**31,214**	**11,476**	**701,897**	**20,043**	**721,940**	**162,749**	**533,209**	**1,874,479**	**2,456,720**	**2,592,578**	**1,982,957**	**16,167**
Average	**2,601**	**956**	**58,491**	**1,670**	**60,162**	**13,562**	**44,434**	**156,207**	**204,727**	**216,048**	**165,246**	**1,347**
Chg/mos	**225**	**43**	**4,371**	**313**	**4,684**	**-161**	**4,266**	**-2,673**	**-3,045**	**5,206**	**9,908**	**4**
% Change	**10**	**5**	**8**	**24**	**8**	**-2**	**16**	**-2**	**-1.4**	**2**	**6.13**	**0.3**
Chg/YTD	**3,546**	**-1,217**	**-88,857**	**-5,123**	**-93,980**	**-2,632**	**13,867**	**-934,877**	**-591,585**	**73,532**	**-90,346**	**74**
% Change	**13**	**-10**	**-11**	**-20**	**-12**	**-2**	**3**	**-33**	**-19**	**3**	**-4**	**0**

*** Total APV's include OR/APV's**

**** Raw figures equal a one for one count for each procedure or test**

***** Surgeries include OR/APVs**

****** Anesthesia procedures are in addition to those performed as part of Surgery**

NOTE: Ancillary raw and weighted figures may not match those reported in EAS IV. This is due to system problems with CHCS that are beyond our control.

It was determined years ago to have this internal reporting mechanism reflect data actually occuring at WHMC and the numbers reported here could be manually adjusted.

Note: A blank cell reflects data not received at the time of EIC posting

Note: Pharmacy #'s (Raw and Weighted) for Feb FY03 are incorrect due to a CHCS system error. Numbers are from CHCS and not manually corrected.

Dental figures will not be available until after the 20th of the month

Adm	Occupied Bed Days	ALOS	ADPL	Live Births	OR/APV's	*** Surgeries	**** Anesthesia Procedures	Observation	Dental DWV's	Immunizations
1,385	5,648	4.1	182	163	529	823	792	29	18,353.25	56,030
1,333	5,303	3.9	177	177	539	828	612	36	18,527.21	40,241
1,390	5,584	4.0	180	166	418	752	534	20	18,650.90	39,203
1,389	5,699	4.2	184	162	486	886	703	19	17,719.41	39,084
1,229	4,986	4.0	178	149	461	756	616	16	19,895.17	34,865
1,408	5,416	3.9	175	192	470	796	719	13	18,950.50	33,799
1,372	5,465	4.0	182	170	501	881	757	19	21,560.53	27,582
1,381	5,637	4.0	182	173	419	752	665	18	16,339.01	33,312
1,290	5,266	4.1	176	172	511	836	690	11	20,022.14	29,725
1,345	5,631	4.2	182	200	525	840	796	19	18,363.14	26,694
1,293	5,254	4.0	169	163	444	775	668	19	20,087.82	33,201
1,349	5,305	4.0	177	200	447	757	766	22	17,773.86	27,775
16,164	**65,194**		**2,143**	**2,087**	**5,750**	**9,682**	**8,318**	**241**	**226,242.94**	**421,511**
1,347	**5,433**	**4.0**	**179**	**174**	**479**	**807**	**693**	**20**	**18,854**	**35,126**
56	**51**	**-0.26**	**-19.00**	**37**	**3**	**-18**	**98**	**3**	**-2,314**	**-5,426**
4.3	**1**	**0.7**	**4.3**	**23**	**1**	**-2**	**15**	**16**	**-11.5**	**-16**
16	**327**		**9**	**136**	**383**	**317**	**-672**	**-325**	**-7,921**	**106,898**
0	**1**	**0.0**	**0**	**7**	**7**	**3**	**-7**	**-57**	**-3.4**	**34**

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